ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ –೧೬೧	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೦೫, ಮೇ, ೨೦೨೬ (ವೈಶಾಖ, ೧೫, ಶಕವರ್ಷ, ೧೯೪೮)	ಸಂಚಿಕೆ ೮೩
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ಭಾಗ ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 07 ಕೇಶಾಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13.04.2026

ದಿನಾಂಕ: 30.03.2026 ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ THE FINANCE ACT, 2026 (NO. 4 OF 2026) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ,-

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

भारत का राजपत्र
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 30*th March,* 2026/*Chaitra* 9, 1948 (*Saka*)

The following Act of Parliament received the assent of the President on the 30th March, 2026 and is hereby published for general information:—

THE FINANCE ACT, 2026
(No. 4 of 2026)

[30*th March,* 2026]

An Act to give effect to the financial proposals of the Central Government for the financial year 2026-27.

Be it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

CHAPTER I
"Preliminary"

1. (*1*) This Act may be called the Finance Act, 2026. Short title and commencement.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 129, clause (b) of section 152 and section 156 shall come into force on the 1st day of April, 2026;

(*b*) sections 153 to 155 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax under Act 43 of 1961.

2. (*1*) Subject to the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*), for the assessment year commencing on the 1st day of April, 2026, income-tax shall be charged under the provisions of the Income-tax Act, 1961 (herein referred to as the said Act) at the rates specified in Part I-A of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*)(*a*) Where an assessee as specified in column B of the Table below, has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to the total income, and the total income exceeds the maximum amount not chargeable to income-tax as specified in column C of the said Table, in respect of the said assessee, the net agricultural income shall be taken into account, only for the purpose of charging income-tax in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-A of the First Schedule applies or to whom Sl. No. 4 applies.	Rs. 2,50,000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the previous year.	Rs. 3,00,000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year.	Rs. 5,00,000.
4.	Assessee whose income is chargeable to tax under section 115BAC(*1A*) of the said Act.	Rs. 4,00,000.

(*b*) For the purposes of clause (*a*), the income-tax chargeable shall be computed as per the following formula:—

Zo = Xo–Yo

where,—

Zo = the income-tax chargeable for the purposes of clause (*a*);

Xo = the amount of income-tax determined in respect of the Aggregate Income (AIo) at the rates specified in Paragraph A of Part I-A of the First Schedule or sub-section (*1A*) of section 115BAC of the said Act, as if such AIo were the total income; and

Yo = the amount of income-tax determined in respect of the net agricultural income increased by a sum as specified in column C of the Table mentioned in clause (*a*) at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIo) = Total income + Net agricultural income.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act apply, the tax chargeable shall be determined—

(*i*) as provided in that Chapter or that section; and

(*ii*) with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) For the purposes of sub-section (*3*),—

(*a*) the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part I-A of the First Schedule, except in case of—

(*i*) a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the said Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of income-tax computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such income-tax.

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI,	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.;

A	B	C	D
	115BBJ, 115E, 115JB or 115JC.	(*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, not having any income under section 115AD of the said Act and not having any income chargeable to tax under section 115BAC(*1A*) of the said Act.	(*iii*) where the total income exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income exceeds Rs. 5,00,00,000, at the rate of thirty-seven per cent.
2.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, having any income under section 115AD of the said Act, and not having any income chargeable to tax under section 115BAC(*1A*) of the said Act.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 5,00,00,000, at the rate of thirty-seven per cent.; (*v*) where the total income [including dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 2,00,00,000, but is not covered in clauses (*iii*) and (*iv*), at the rate of fifteen per cent.;

A	B	C	D
			(*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of fifteen per cent.
4.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or 115BAE of the said Act.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs.10,00,00,000, at the rate of seven per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of twelve per cent.

A	B	C	D
5.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every firm or local authority.	Where the total income exceeds Rs. 1,00,00,000, at the rate of twelve per cent.
6.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or 115BAB of the said Act.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of seven per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of twelve per cent.
7.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every company, other than a domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of two per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of five per cent.

A	B	C	D
8.	115BBE (*1*)(*i*).	Any assessee.	Twenty-five per cent.
9.	115BAA or 115BAB.	Every domestic company.	Ten per cent.
10.	115BAC (*1A*).	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000, but is not covered in clause (*iii*) at the rate of fifteen per cent.; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C	D
11.	115BAC (*1A*).	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of fifteen per cent.
12.	115BAD or 115BAE.	Every co-operative society resident in India.	Ten per cent.
13.	115AD (*1*)(*a*).	Specified fund, referred to in clause (*c*) of the *Explanation* to section 10(*4D*) of the said Act, whose income includes any income under section 115AD(*1*)(*a*) of the said Act.	No surcharge on income-tax computed on that part of income as referred to in section 115AD(*1*)(*a*) of the said Act.

(*5*) For the purposes of sub-section (*4*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under sub-section (*1A*) of section 115BAC or section 115JB or section 115JC of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

To = Ro + So

where,—

To = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Ro = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

So = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*4*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	Rs. 2,00,00,000.
		Rs. 2,00,00,000.	Rs. 5,00,00,000.
		Rs. 5,00,00,000.	-
2.	Person specified against Sl. No. 3 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	-

A	B	C	D
3.	Person specified against Sl. No. 4 in column C.	Rs. 1,00,00,000.	Rs. 10,00,00,000.
		Rs. 10,00,00,000.	-
4.	Person specified against Sl. No. 5 in column C.	Rs. 1,00,00,000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	Rs. 1,00,00,000.	Rs. 10,00,00,000.
		Rs. 10,00,00,000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	Rs. 2,00,00,000.
		Rs. 2,00,00,000.	-

(*6*) The amount of income-tax as specified in sub-sections (*1*) to (*5*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*7*) For the purposes of this section and Parts I-A and IV-A of the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the said Act for the assessment year commencing on the 1st day of April, 2026, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV-A of the First Schedule;

(*c*) all other words and expressions used in this section and Parts I-A and IV-A of the First Schedule but not defined in this sub-section and defined in the said Act shall have the meanings, respectively, assigned to them in said Act.

Income-tax under Act 30 of 2025.

3. (*1*) Subject to the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*), for the tax year commencing on the 1st day of April, 2026, income-tax shall be charged under the provisions of the Income-tax Act, 2025 (herein referred to as the said Act) at the rates specified in Part I-B of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*)(*a*) Where an assessee as specified in column B of the Table below, has, in the tax year, any agricultural net income exceeding ₹ 5000, in addition to the total income, and the total income exceeds the maximum amount not chargeable to income-tax as specified in column C of the said Table, in respect of the said assessee, the net agricultural income shall be taken into account only for the purpose of charging income-tax in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-B of the First Schedule applies or to whom Sl. No. 4 applies.	₹ 250000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the tax year.	₹ 300000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year.	₹ 500000.
4.	Assessee whose income is chargeable to tax under section 202 of the said Act.	₹ 400000.

(*b*) For the purposes of clause (*a*), the income-tax chargeable shall be computed as per the following formula:—

Zn = Xn – Yn

where,—

Zn = the income-tax chargeable for the purposes of clause (*a*);

Xn = the amount of income-tax determined in respect of the Aggregate Income (AIn) at the rates specified in Paragraph A of Part I-B of the First Schedule or section 202 of the said Act, as if such AIn were the total income; and

Yn = the amount of income-tax determined in respect of the net agricultural income increased by a sum as specified in column C of the Table mentioned in clause (*a*) at the rates specified in the said Paragraph A or section 202 of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIn) = Total income + Net agricultural income.

(*3*) In cases to which the provisions of Part A, B, C or D of Chapter XIII or section 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act apply, the tax chargeable shall be determined—

(*i*) as provided in that Chapter or that section; and

(*ii*) with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) For the purposes of sub-section (*3*),—

(*a*) the amount of income-tax computed in accordance with the provisions of section 196, 197 or 198 of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part I-B of the First Schedule, except in case of—

(*i*) a domestic company whose income is chargeable to tax under section 200 or 201 of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in section 2(*77*)(*g*) of the said Act whose income is chargeable to tax under section 202 of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 203 or 204 of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of income-tax computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such income-tax.

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income exceeds ₹ 50000000, at the rate of 37%.

A	B	C	D
2.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 50000000, at the rate of 37%; (*v*) Where the total income [including dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000, but is not covered in clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act the rate of surcharge on the income-tax calculated on that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C	D
3.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
4.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 203 or 204 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
5.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
6.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every domestic company except such domestic company whose income is chargeable to tax under section 200 or 201 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
7.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.
8.	195(*I*)(*i*).	Any assessee.	25%.
9.	200 or 201.	Every domestic company.	10%.
10.	202.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the

A	B	C	D
		(*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in clause (*iii*), at the rate of 15%; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
11.	202.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
12.	203 or 204.	Every co-operative society resident in India.	10%.
13.	210(*1*) [Table: Sl. No. 1].	Specified fund, referred to in Schedule VI [Note 1(*g*)] of the said Act, whose income includes any income under section 210(*1*) [Table: Sl. No. 1] of the said Act.	No surcharge on income-tax computed on that part of income as referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act.

(*5*) For the purposes of sub-section (*4*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Tn = Rn + Sn

where,—

Tn = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Rn = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

Sn = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*4*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Person specified against Sl. No. 3 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	-
3.	Person specified against Sl. No. 4 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Person specified against Sl. No. 5 in column C.	₹ 10000000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	-

(*6*) In cases in which tax has to be charged and paid under section 69 or section 170(*5*) or section 352 of the said Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of 12% of such tax.

(*7*) In cases in which tax has to be deducted under the sections as specified in column B of the Table below, the deductions shall be made at the rates specified in column C of the said Table, in respect of the persons specified in column D of the said Table, and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column E of the said Table, of such tax.

TABLE

Sl. No.	Section under which tax has to be deducted	Rates on which deduction is to be made	Person in respect of which deduction has to be made	Rate of surcharge
A	B	C	D	E
1.	(*i*) 393(*1*) [Table: Sl. Nos. 1(*i*) and 5]; (*ii*) 393(*2*) [Table: Sl. Nos. 7, 8, 9 and 17]; and (*iii*) 393(*3*) [Table: Sl. Nos. 1, 2 and 3], at the rates in force.	Rates specified in Part II of the First Schedule.	Person to whom the section as specified in column B applies.	Calculated in cases wherever prescribed, in the manner as provided in Part II of the First Schedule.
2.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act,	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%;

A	B	C	D	E
			being a non-resident, except in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act or where the income of the person is chargeable to tax under section 202 of the said Act.	(*iii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 50000000, at the rate of 37%.
3.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, where the income of the person is chargeable to tax under section 202 of the said Act except in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, at the rate of 25%.

A	B	C	D	E
4.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.
5.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.

A	B	C	D	E
6.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Every co-operative society, being a non-resident.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 12%.
7.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Every firm, being a non-resident.	Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 12%.
8.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and	Rates specified in sections referred to in column B.	Every company, other than a domestic company.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%;

A	B	C	D	E
	(*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].			(*ii*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 5%.

(*8*) In cases in which tax has to be collected under section 393(*1*) [Table: Sl. No. 8(*iv*). Note 2, Sl. No. 8(*iv*). Note 6 and Sl. No. 8(*vi*). Note 6] and 393(*3*) [Table: Sl. No. 1. Note 2 and Sl. No. 2. Note 2] of the said Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*9*) In cases as specified in column B of the Table below, in which tax has to be collected under section 394(*1*) of the said Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates specified in column C of the said Table, of such tax.

TABLE

Sl. No.	Person, in respect of which collection has to be made	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, except in case where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 50000000, at the rate of 37%.

A	B	C
2.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 20000000, at the rate of 25%.
3.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000, at the rate of 15%.
4.	Every co-operative society, being a non-resident.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 100000000, at the rate of 12%.
5.	Every firm, being a non-resident.	Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000, at the rate of 12%.

A	B	C
6.	Every company, other than a domestic company.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 100000000, at the rate of 5%.

(*10*) Subject to the provisions of sub-section (*14*), in cases in which,—

(*i*) income-tax has to be charged under section 316(*5*), 317(*2*), 318, 319 or 320(*2*) of the said Act;

(*ii*) income-tax has to be deducted from, or paid on, income chargeable under the head "Salaries" under section 392 (other than sub-section (*7*) of the said section) of the said Act;

(*iii*) income-tax has to be deducted under section 393(*1*) [Table: Sl. No. 8(*iii*)] of the said Act; or

(*iv*) the "advance tax" payable under Chapter XIX-C of the said Act has to be computed at the rate or rates in force,

such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein.

(*11*) For the purposes of sub-section (*10*), in cases to which the provisions of Part A, B, C or D of Chapter XIII or sections 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section and sub-sections (*10*), (*12*) and (*13*) or the rates as specified in that Chapter or section, as the case may be.

(*12*) For the purposes of sub-sections (*10*) and (*11*),—

(*a*) the amount of "advance tax" computed in accordance with the provisions of section 196, 197 or 198 of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part III of the First Schedule, except in case of,—

(*i*) a domestic company whose income is chargeable to tax under section 200 or 201 of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in section 2(*77*)(*g*) of the said Act whose income is chargeable to tax under section 202 of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 203 or 204 of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of "advance tax" computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such "advance tax".

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income exceeds ₹ 50000000, at the rate of 37%.
2.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, having any income under section 210 of the said Act and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%;

A	B	C	D
			(*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income [including dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000, but is not covered in clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
4.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 203 or 204 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.

A	B	C	D
5.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
6.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every domestic company except such domestic company whose income is chargeable to tax under section 200 or 201 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
7.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.
8.	195(*1*)(*i*).	Any assessee.	25%.
9.	200 or 201.	Every domestic company.	10%.
10.	202.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%;

A	B	C	D
			(*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in clause (*iii*), at the rate of 15%; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
11.	202.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
12.	203 or 204.	Every co-operative society resident in India.	10%.
13.	210(*1*) [Table: Sl. No. 1].	Specified fund, referred to in Schedule VI [Note 1(*g*)] of the said Act, whose income includes any income under section 210(*1*) [Table: Sl. No. 1] of the said Act.	No surcharge on advance tax computed on that part of income as referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act.

(*13*) For the purposes of sub-section (*12*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the amount determined as per the following formula:—

Ta = Ra + Sa

where,—

Ta = the total amount beyond which the total amount payable as "advance tax" on total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and surcharge thereon shall not exceed;

Ra = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

Sa = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*12*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Person specified against Sl. No. 3 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	-
3.	Person specified against Sl. No. 4 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Person specified against Sl. No. 5 in column C.	₹ 10000000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	-

(*14*)(*a*) Where an assessee, as specified in column B of the Table below, has, in the tax year, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any net agricultural income exceeding ₹ 5000 in addition to the total income, which exceeds the maximum amount not chargeable to income-tax, as specified in column C of the said Table, in respect of the said assessee, then, in

charging income-tax under section 317(*2*) or 318 or 319 or 320(*2*) of the said Act or in computing the "advance tax" payable under Chapter XIX-C of the said Act, at the rate or rates in force, the net agricultural income shall be taken into account, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-B of the First schedule applies or to whom Sl. No. 4 applies.	₹ 250000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the tax year.	₹ 300000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year.	₹ 500000.
4.	Assessee whose income is chargeable to tax under section 202 of the said Act.	₹ 400000.

(*b*) For the purposes of clause (*a*), the income-tax or, as the case may be, "advance tax" chargeable shall be computed as per the following formula:—

$$Za = Xa - Ya$$

where,—

Za = the income-tax or, as the case may be, "advance tax" chargeable for the purposes of clause (*a*);

Xa = the amount of income-tax or "advance tax" determined in respect of the Aggregate Income (AIa) at the rates specified in Paragraph A of Part III of the First Schedule or section 202 of the said Act, as if such AIn were the total income; and

Ya = the amount of income-tax or "advance tax" determined in respect of the net agricultural income increased by a sum as specified in column C of the Table in clause (*a*) at the rates specified in the said Paragraph A or section 202 of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIa) = Total income + Net agricultural income.

(*c*) The amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section or Paragraph F [(Table 1: Sl. Nos. 1 and 2) and (Table 2: Sl. Nos. 1 and 2)] of Part III of the First Schedule.

(*15*) The amount of income-tax as specified in sub-sections (*1*) to (*5*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of 4% of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*16*) The amount of income-tax as specified in sub-sections (*6*) to (*14*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of 4% of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*17*) The provisions of sub-section (*16*) shall not apply—

(*i*) to cases in which tax is to be deducted or collected under the sections of the said Act mentioned in sub-sections (*7*), (*8*) and (*9*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India;

(*ii*) in respect of income-tax as specified in sub-sections (*10*) to (*13*), calculated on income, referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act, of specified fund referred to in Schedule VI [Note 1(*g*)] of the said Act.

(*18*) For the purposes of this section and Parts I-B, II, III and IV-B of the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the said Act, for the tax year commencing on the 1st April, 2026, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV-B of the First Schedule;

(*d*) all other words and expressions used in this section and Parts I-B, II, III and IV-B of the First Schedule but not defined in this sub-section and defined in the said Act shall have the meanings, respectively, assigned to them in the said Act.

CHAPTER III

DIRECT TAXES

A.— Income-tax under the Income-tax Act, 1961

Amendment of section 92CA.

4. In section 92CA of the Income-tax Act, 1961 (hereafter in this Part referred to as the Income-tax Act), after sub-section (*3A*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2007, namely:— 43 of 1961.

"(*3AA*). Notwithstanding anything contained in any judgment, order or decree of any court, for the purposes of making order under sub-section (*3*), the calculation of sixty days shall be made and shall always be deemed to have been made in the following manner, namely:—

(*a*) where the period of limitation expires on 31st of March of any year (not being a leap year), the order under sub-section (*3*) may be made up to the 30th of January of that year;

(*b*) where the period of limitation expires on 31st of March of any year (being a leap year), the order under sub-section (*3*) may be made up to the 31st of January of that year;

(*c*) where the period of limitation expires on 31st of December of any year, the order under sub-section (*3*) may be made up to the 1st of November of that year.".

Amendment of section 139.

5. In section 139 of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) in sub-section (*1*), for *Explanation* 2, the following *Explanation* shall be substituted and shall be deemed to have been substituted, namely:—

'*Explanation* 2.—For the purposes of this sub-section, "due date" in respect of the persons mentioned in column B of the Table below, subject to the conditions as mentioned in column C of the said Table, shall be the due date of assessment year as mentioned in column D thereof:—

TABLE

Sl. No.	Person	Conditions	Due date
A	B	C	D
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E apply.	30th November.
2.	(*i*) Company; (*ii*) Assessee (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force; (*iii*) partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E do not apply.	31st October.

A	B	C	D
3.	(*i*) Assessee having income from profits and gains of business or profession whose accounts are not required to be audited under this Act or under any other law for the time being in force; (*ii*) partner of a firm whose accounts are not required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E do not apply.	31st August.
4.	Any other assessee.		31st July.';

(*b*) for sub-section (*5*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

"(*5*) If any person, having furnished a return under sub-section (*1*) or sub-section (*4*), discovers any omission or any wrong statement therein, he may, subject to the provisions of section 234-I, furnish a revised return at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.";

(*c*) in sub-section (*8A*),—

(*i*) in the first proviso, in item (*i*), after the words "return of a loss", the words "except in a case referred to in the sixth proviso" shall be inserted;

(*ii*) in the third proviso, in item (*b*), after the words "in his case", the words "except in a case referred to in the eighth proviso" shall be inserted;

(*iii*) in the sixth proviso, after the words "return of income", the words "or such updated return has the effect of reducing the loss" shall be inserted;

(*iv*) after the seventh proviso, the following proviso shall be inserted, namely:—

"Provided also that an updated return may be furnished by a person for the relevant assessment year in pursuance of a notice under section 148 within such period as specified in the said notice and in such a case, the assessee shall be precluded from filing return in pursuance of the said notice in any other manner.".

Amendment of section 140B.

6. In section 140B of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"(*3A*) Where an updated return is filed in pursuance of a notice issued under section 148 within the period specified in the said notice, the additional income-tax payable under sub-section (*3*) shall be increased by a further sum of ten per cent. of the aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be.".

Amendment of section 144B.

7. In section 144B of the Income-tax Act, in sub-section (*6*), in clause (*i*), in sub-clause (*b*), for the words "by affixing digital signature", the words "by way of an electronic communication" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2022.

Amendment of section 144C.

8. In section 144C of the Income-tax Act,—

(*a*) after sub-section (*4*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*4A*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*4*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed and shall always be deemed to have been governed by the provisions of sub-section (*4*).";

(*b*) after sub-section (*4A*) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*4B*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153B, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*4*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153B, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed and shall always be deemed to have been governed by the provisions of sub-section (*4*).";

(*c*) after sub-section (*13*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*13A*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*13*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153, time period available for the Assessing Officer under sub-section (*13*) to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed and shall always be deemed to have been governed by the provisions of sub-sections (*12*) and (*13*).";

(*d*) after sub-section (*13A*) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*13B*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153B, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*13*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153B, time period available for the Assessing Officer under sub-section (*13*) to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed and shall always be deemed to have been governed by the provisions of sub-sections (*12*) and (*13*).".

Insertion of new section 147A.

9. After section 147 of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

Assessing Officer for purposes of sections 148 and 148A.

"147A. Notwithstanding anything contained in any judgment, order or decree of any court or in section 151A or in any scheme framed thereunder, for the removal of doubts, it is hereby clarified that the Assessing Officer for the purposes of sections 148 and 148A shall mean and shall always be deemed to have meant to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in sub-section (*3*) of section 144B.".

Amendment of section 148.

10. In section 148 of the Income-tax Act, in sub-section (*1*), after the words "specified in the notice,", the words "not being less than thirty days from the date of such notice but" shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026.

Substitution of new section for section 150.

11. For section 150 of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 2026, namely:—

Provision for cases where assessment is in pursuance of an order on appeal, etc.

"150. (*1*) Notwithstanding anything contained in section 149, the notice under section 148 may be issued at any time for the purpose of making an assessment or reassessment or recomputation, in consequence of, or to give effect to, any finding or direction contained in an order passed by—

(*a*) any authority in any proceeding under this Act by way of appeal, reference or revision; or

(*b*) a court in any proceeding under this Act or any other law.

(*2*) The provisions of sub-section (*1*) shall not apply in any case where the assessment or reassessment or recomputation as is referred to in that sub-section relates to an assessment year in respect of which an assessment or reassessment or recomputation could not have been made, by reason of any other provision limiting the time within which any action for assessment or reassessment or recomputation may be taken, at the time when,—

(*a*) the order which was the subject matter of the appeal, reference or revision, as the case may be, was made; or

(*b*) the proceedings relating to assessment or reassessment or recomputation under this Act (other than those proceedings which have culminated in an order), which was the subject matter before the Court, was initiated.

(*3*) For the purposes of sub-section (*1*), notice under section 148 shall be issued within a period of three months from the end of the quarter in which the certified copy of the order of the authority or the Court, as the case may be, is received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 153.

12. In section 153 of the Income-tax Act, after sub-section (*9*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*10*) Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified that in terms of provisions of sub-sections (*1*) to (*4*), the draft of the proposed order of assessment referred to in sub-section (*1*) of section 144C shall be made, and shall always be deemed to have been made, at any time up to the time limit of assessment, reassessment or recomputation referred to in the said sub-sections.".

Amendment of section 153B.

13. In section 153B of the Income-tax Act, after sub-section (*1*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*1A*) Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified that in terms of provisions of this section, the draft of the proposed order of assessment referred to in sub-section (*1*) of section 144C shall be made, and shall always be deemed to have been made, at any time up to the time limit of assessment, reassessment or recomputation referred to in this section.".

Amendment of section 220.

14. In section 220 of the Income-tax Act, in sub-section (*2*), after the third proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"Provided also that in respect of any assessment made under section 143 or reassessment made under section 147 on or after the 1st day of April, 2027, no interest shall be charged under this sub-section in respect of any demand raised on account of penalty levied under section 270A—

(*a*) up to the date of passing of the order under section 250;

(*b*) up to the date of passing of the order under section 254, where the assessment or reassessment has been made in pursuance to directions issued by the Dispute Resolution Panel under section 144C.".

Amendment of section 222.

15. In section 222 of the Income-tax Act, in sub-section (*1*), clause (*c*) shall be omitted and shall be deemed to have been omitted with effect from the 30th day of March, 2026.

Insertion of new section 234-I.

16. After section 234H of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of March, 2026, namely:—

Fee for furnishing revised return of income.

"234-I. Without prejudice to the provisions of this Act, where any person furnishes a return of income under sub-section (*5*) of section 139, beyond nine months but before twelve months from the end of the relevant assessment year, he shall pay by way of a fee,—

(*a*) a sum of one thousand rupees, if the total income of such person does not exceed five lakh rupees;

(*b*) a sum of five thousand rupees, in any other case.".

Amendment of section 245.

17. In section 245 of the Income-tax Act, in sub-section (*1*), after the words "under this Act", the words and figures "or the Income-tax Act, 2025" shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026. 30 of 2025.

Amendment of section 245MA.

18. In section 245MA of the Income-tax Act, in sub-section (*2*), for the words "waive any penalty imposable", the words "waive any penalty imposed or imposable" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Amendment of section 254.

19. In section 254 of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026, namely:—

"(*3A*) For the purposes of sub-section (*3*), where any order is passed under this section on or after the 1st day of October, 2026, the Appellate Tribunal shall send a copy of the order to the jurisdictional Principal Commissioner or Commissioner electronically on the designated portal designed by the Director General or Principal Director General and the provisions relating to time limits under this Act for any appeal, reference or revision shall apply accordingly.".

Amendment of section 270A.

20. In section 270A of the Income-tax Act, after sub-section (*11*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"(*11A*) Where additional income-tax is paid in accordance with sub-section (*3A*) of section 140B, the income on which such additional income-tax is paid shall not form the basis of imposition of penalty under this section.".

Amendment of section 270AA.

21. In section 270AA of the Income-tax Act, for sub-sections (*1*) to (*3*), the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*1*) An assessee may make an application to the Assessing Officer to grant immunity from imposition or, as the case may be, waiver of penalty under section 270A and immunity from initiation of proceedings under section 276C or section 276CC, if he fulfils the following conditions, namely:—

(*a*) the tax and interest payable as per the order of assessment under sub-section (*3*) of section 143 or reassessment under section 147 has been paid within the period specified in the notice of demand;

(*b*) where penalty has been levied or, as the case may be, leviable under the circumstances referred to in sub-section (*9*) of section 270A, additional income-tax amounting to one hundred per cent. of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty; and

(*c*) no appeal has been filed against the order referred to in clauses (*a*) and (*b*).

(*2*) An application referred to in sub-section (*1*) shall be made within one month from the end of the month in which the order referred to in clause (*a*) and clause (*b*) of the said sub-section has been received by the assessee, in such form and verified in such manner, as may be prescribed.

(*3*) The Assessing Officer shall, on fulfilment of the conditions specified in sub-section (*1*) and after the expiry of the period of filing the appeal as specified in clause (*b*) of sub-section (*2*) of section 249, grant immunity from imposition or, as the case may be, waiver of penalty under section 270A and initiation of proceedings under section 276C or section 276CC.

(*3A*) No immunity or, as the case may be, waiver under sub-section (*3*) shall be granted where any proceedings has been initiated under Chapter XXII.".

Amendment of section 274.

22. In section 274 of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) in sub-section (*1*), after the words "a reasonable opportunity of being heard", the words "by way of a show cause notice to that effect" shall be inserted and shall be deemed to have been inserted;

(*b*) after sub-section (*3*), the following sub-sections shall be inserted and shall be deemed to have been inserted, namely:—

"(*4*) Notwithstanding anything contained in any other provision of this Act, where any draft of the proposed order of assessment under section 144C or assessment under section 143 or reassessment under section 147 is made on or after 1st April, 2027 in respect of the assessment year 2026-2027 or any earlier assessment year,—

(*a*) the penalty under section 270A, if any, shall constitute part of such draft assessment or shall be imposed as a part of such order of assessment or reassessment, as the case may be; and

(*b*) the reference to the assessment order or the penalty order under section 270A in any of the provisions of this Act shall take reference to such order of assessment or reassessment, as the case may be.

(*5*) Where the approval of the Joint Commissioner is taken for passing of an order of assessment or reassessment on or after the 1st April, 2027, such approval shall also be deemed to be the approval for the imposition of penalty under section 270A, if any, constituting part of such order of assessment or reassessment.".

Amendment of section 275A.

23. In section 275A of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the marginal heading, the following marginal heading shall be substituted and shall be deemed to have been substituted, namely:—

"Contravention of order made during search action.";

(*b*) for the words "rigorous imprisonment which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted.

Amendment of section 275B.

24. In section 275B of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the marginal heading, the following marginal heading shall be substituted and shall be deemed to have been substituted, namely:—

"Failure to afford facility for inspection of books of account during search.";

(*b*) for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to six months, or with fine, or with both" shall be substituted and shall be deemed to have been substituted.

Amendment of section 276.

25. In section 276 of the Income-tax Act, for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Substitution of new sections for sections 276B, 276BB, 276C, 276CC, 276CCC and 276D.

26. For sections 276B, 276BB, 276C, 276CC, 276CCC and 276D of the Income-tax Act, the following sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

Failure to pay tax to credit of Central Government under Chapter XII-D or XVII-B.

"276B. If a person fails to—

(*a*) pay to the credit of the Central Government, the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—

(*i*) the proviso to sub-section (*1*) of section 194S in relation to consideration for transfer of virtual digital asset, excluding such consideration which is wholly in kind; or

(*ii*) sub-section (*2*) of section 194BA in relation to winnings, excluding such winnings which are wholly in kind,

he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case:

Provided that the provisions of this section shall not apply, if the payment referred to in clause (*a*) has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement for such payment under sub-section (*3*) of section 200.

Failure to pay tax collected at source.

276BB. If a person fails to pay to the credit of the Central Government, the tax collected by him as required under the provisions of section 206C, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that the provisions of this section shall not apply, if the payment of the tax collected at source has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement under the proviso to sub-section (*3*) of section 206C in respect of such payment.

Wilful attempt to evade tax, etc.

276C. (*1*) If a person wilfully attempts in any manner to evade any tax, penalty or interest chargeable or imposable, or under-reports his income, under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

(*2*) If a person wilfully attempts in any manner to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

Explanation.—For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(*a*) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(*b*) makes or causes to be made any false entry or statement in such books of account or other documents; or

(*c*) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(*d*) causes any other circumstance to exist which shall have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

Failure to furnish returns of income.

276CC. If a person wilfully fails to furnish in due time the return of fringe benefits, which he is required to furnish under sub-section (*1*) of section 115WD, or by notice given under sub-section (*2*) of the said section or section 115WH, or the return of income which he is required to furnish under sub-section (*1*) of section 139, or by notice given under clause (*i*) of sub-section (*1*) of section 142, or section 148, or section 153A, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that a person shall not be proceeded against under this section for failure to furnish in due time the return of fringe benefits under sub-section (*1*) of section 115WD or return of income under sub-section (*1*) of section 139—

(*i*) for any assessment year commencing prior to the 1st day of April, 1975; or

(*ii*) for any assessment year commencing on or after the 1st day of April, 1975, if—

(*a*) the return is furnished by him before the expiry of the assessment year or a return is furnished by him under sub-section (*8A*) of section 139 within the time provided in that sub-section; or

(*b*) the tax payable by such person, not being a company, on the total income determined on regular assessment, as reduced by the advance tax or self-assessment tax, if any, paid before the expiry of the assessment year, and any tax deducted or collected at source, does not exceed ten thousand rupees.

Failure to furnish return of income in search cases.

276CCC. If a person wilfully fails to furnish in due time the return of income, setting forth his undisclosed income for the block period, which he is required to furnish by notice given under clause (*a*) of sub-section (*1*) of section 158BC, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment up to six months, or with fine, or with both, where the amount of tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that no person shall be punishable for any failure under this section in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995 but before the 1st day of January, 1997.

Failure to comply with a direction of special audit or valuation.

276D. If a person wilfully fails to comply with a direction issued to him under sub-section (*2A*) of section 142, he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both.".

Amendment of section 277.

27. In section 277 of the Income-tax Act, for clauses (*i*) and (*ii*), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 277A.

28. In section 277A of the Income-tax Act, for the words "rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Amendment of section 278.

29. In section 278 of the Income-tax Act, for clauses (*i*) and (*ii*), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 278A.

30. In section 278A of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the word "rigorous", the word "simple" shall be substituted and shall be deemed to have been substituted;

(*b*) for the word "seven", the word "three" shall be substituted and shall be deemed to have been substituted.

Amendment of section 280.

31. In section 280 of the Income-tax Act, in sub-section (*1*), for the words "imprisonment which may extend to six months, and shall also be liable to fine", the words "simple imprisonment up to one month, or with fine, or with both" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Insertion of new section 292BA.

32. After section 292B of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2019, namely:—

Assessments not to be invalid on certain grounds.

"292BA. Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified for the purposes of section 292B that no assessment under any of the provisions of this Act shall be invalid or shall be deemed to have been invalid on the ground of any mistake, defect or omission in respect of quoting of a computer generated Document Identification Number, if the assessment order is referenced by such number in any manner.".

Insertion of new section 292BC.

33. After section 292BB of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

Circumstances in which approvals by income-tax authority not to be invalid.

"292BC. Notwithstanding anything contained in this Act or in any judgment, order or decree of any Court, for the removal of doubts, it is hereby clarified that any approval given by an income-tax authority in relation to any assessment, reassessment or recomputation proceedings under this Act shall be deemed to be administrative and supervisory in nature and shall not be invalid or shall not be deemed to be invalid by reason of any insufficiency of the reasons recorded or by reason of any defect in the form or manner of its authentication or communication including whether digital signature have been appended to such approval or not, where such approval is granted electronically.".

Amendment of Second Schedule.

34. In the Second Schedule to the Income-tax Act, with effect from the 30th day of March, 2026,—

(*i*) in rule 4, clause (*c*) shall be omitted and shall be deemed to have been omitted;

(*ii*) in rule 19, for the words "or to arrest", the word "of" shall be substituted and shall be deemed to have been substituted;

(*iii*) Part V shall be omitted and shall be deemed to have been omitted;

(*iv*) in rule 85, the brackets and words "(except arrest and detention)" shall be omitted and shall be deemed to have been omitted;

(*v*) rule 90 shall be omitted and shall be deemed to have been omitted.

B.—Income-tax under the Income-tax Act, 2025

Amendment of section 2.

35. In section 2 of the Income-tax Act, 2025 (hereafter in this Part referred to as the Income-tax Act), 30 of 2025.—

(*a*) for clause (*32*), the following clause shall be substituted, namely:—

'(*32*) "co-operative society" means a co-operative society registered under the Co-operative Societies Act, 1912, or the Multi-State Co-operative Societies Act, 2002, or under any other law in force in any State or Union territory for the registration of co-operative societies;';

2 of 1912.
39 of 2002.

(*b*) in clause (*40*),—

(*A*) sub-clause (*f*) shall be omitted;

(*B*) in the first long line below sub-clause (*f*) as so omitted, for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

'(*v*) any advance or loan between two group entities, where,—

(*A*) one of the group entities is a "Finance Company" or a "Finance Unit";

(*B*) the other group entity to the transaction is located in a country or territory outside India; and

(*C*) the parent entity or the principal entity of such group is listed on the stock exchange in a country or territory outside India,

for the purposes of items (*B*) and (*C*), the country or territory outside India shall be specified by the Central Government, by notification,';

(*c*) in the second long line below sub-clause (*v*), in sub-clause (*E*), for item (*II*), the following items shall be substituted, namely:—

'(*II*) "group entity" shall have the same meaning as assigned to the expression "group entities" in clause (*m*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Authority (Payment Services) Regulations, 2024 made under the International Financial Services Centres Authority Act, 2019;

50 of 2019.

(*III*) "parent entity" or "principal entity" in relation to one or more other group entities, shall be an entity of which other group entities are subsidiary and such entity,—

(*a*) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiaries; or

(*b*) controls the composition of the Board of Directors;'.

Amendment of section 7.

36. In section 7 of the Income-tax Act, in sub-section (*2*), in clause (*a*), for the brackets and letter "(*f*)", the brackets and letter "(*e*)" shall be substituted.

Amendment of section 21.

37. In section 21 of the Income-tax Act, in sub-section (*5*), for the words "*nil* for", the words "*nil* up to" shall be substituted.

Amendment of section 22.

38. In section 22 of the Income-tax Act, in sub-section (*2*), for the word, brackets, figure and letter "sub-section (*1*)(*b*)", the words, brackets, figure and letters "sub-section (*1*)(*b*) and (*c*)" shall be substituted.

Amendment of section 29.

39. In section 29 of the Income-tax Act, in sub-section (*1*), for clause *(e*), the following clause shall be substituted, namely:—

"(*e*) the amount of contribution received from an employee to which the provisions of section 2(*49*)(*o*) apply, if it is credited by the assessee to the account of the employee in the relevant fund or funds, on or before the due date of filing of return of income under section 263(*1*) for the tax year.".

Amendment of section 58.

40. In section 58 of the Income-tax Act, in sub-section (*11*), in clause (*a*), sub-clause (*i*) shall be omitted.

Amendment of section 66.

41. In section 66 of the Income-tax Act, for clause (*4*), the following clause shall be substituted, namely:—

'(*4*) "commodities transactions tax" and "commodity derivative" shall have the same meanings as respectively assigned to them in Chapter VII of the Finance Act, 2013;'. 17 of 2013.

Amendment of section 69.

42. In section 69 of the Income-tax Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

'(*2*) In respect of capital gains referred to in sub-section (*1*), where a company purchases its own shares or other specified securities in accordance with the provisions of section 68 of the Companies Act, 2013 and the shareholder or holder of other specified securities is a promoter, the aggregate income-tax payable on such capital gains shall be— 18 of 2013.

(*a*) the income-tax payable on such capital gains in accordance with the provisions of this Act; and

(*b*) an additional income-tax in respect of capital gains specified in column B of the Table below, computed at the rate specified in column C or column D of the said Table.

TABLE

Sl. No.	Income	Rate, where the promoter is a domestic company	Rate, where the promoter is other than a domestic company
A	B	C	D
1.	Short-term capital gains referred to in section 196 arising from the transfer of such securities.	2%	10%
2.	Long-term capital gains referred to in section 197 or section 198 arising from the transfer of such securities.	9.5%	17.5%

(*3*) For the purposes of this section,—

(*a*) in the case of a company whose shares are listed on a recognised stock exchange in India, "promoter" shall have the same meaning as assigned to it in regulation 2(*k*) of the Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 made under the Securities and Exchange Board of India Act, 1992; 15 of 1992.

(*b*) in any other case, "promoter" means,—

(*i*) a "promoter" as defined in section 2(*69*) of the Companies Act, 2013; or 18 of 2013.

(*ii*) a person who holds, directly or indirectly, more than 10% of the shareholding in the company;

(*c*) "specified securities" shall have the same meaning as assigned to it in *Explanation* 1 to section 68 of the Companies Act, 2013.'. 18 of 2013.

Amendment of section 70.

43. In section 70 of the Income-tax Act, in sub-section (*1*), for clause (*x*), the following clause shall be substituted, namely:—

"(*x*) by way of redemption, of Sovereign Gold Bond issued by the Reserve Bank of India under the Sovereign Gold Bond Scheme, 2015 or any subsequent Sovereign Gold Bond Scheme, if held by an individual from the date of original issue till maturity;".

Amendment of section 93.

44. In section 93 of the Income-tax Act,—

(*a*) in sub-section (*1*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) for interest on securities, any reasonable sum paid as commission or remuneration to a banker or any other person for the purpose of realising such interest on behalf of the assessee;";

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Irrespective of anything contained in sub-section (*1*), in respect of any dividend income or income from units of a Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21) or income from units of a specified company as referred to in section 2(*h*) of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, no deduction shall be allowed.".

58 of 2002.

Amendment of section 99.

45. In section 99 of the Income-tax Act, in sub-section (*2*), for the words, brackets, figures and letters "sub-section (*1*)(*a*)(*i*) or (*b*)", the words, brackets, figures and letters "sub-section (*1*)(*a*)(*ii*) or (*b*)" shall be substituted.

Amendment of section 140.

46. In section 140 of the Income-tax Act, in sub-section (*16*), in clause (*b*), in sub-clause (*ii*), for the word "one", the word "three" shall be substituted.

Amendment of section 147.

47. In section 147 of the Income-tax Act,—

(*a*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Irrespective of anything contained in section 80LA of the Income-tax Act, 1961, the deduction shall be allowed,—

43 of 1961.

(*a*) for an entity mentioned in sub-section (*1*)(*a*),—

(*i*) for twenty consecutive tax years beginning from the relevant tax year; and

(*ii*) in a case, where the tenth year, out of the period of ten consecutive years of deduction allowed under section 80LA(*1*) of the said Act has ended on the 31st March, 2025, for further ten consecutive years from the tax year beginning on the 1st April, 2026; and

(*b*) in the case of an entity mentioned in sub-section (*1*)(*b*), for twenty consecutive tax years out of twenty-five years beginning from the relevant tax year, at the option of an assessee.";

(*b*) for sub-section (*5*), the following sub-sections shall be substituted, namely:—

'(*5*) In respect of any Offshore Banking Unit or any other unit referred in sub-section (*1*), commencing operations on or after the 1st April, 2026, the deduction under sub-section (*1*) shall be available only if such unit is not formed by splitting up or reconstruction or reorganisation or transfer of a business already in existence in India.

(*6*) For the purposes of this section,—

(*a*) "relevant tax year" shall be,—

(*i*) in case of an entity referred to in sub-section (*1*)(*a*), the tax year in which permission under section 23(*1*)(*a*) of the Banking Regulation Act, 1949, or permission or registration under the Securities and Exchange Board of India Act, 1992 or any other relevant law in force was obtained; or 10 of 1949. 15 of 1992.

(*ii*) in case of an entity referred to in sub-section (*1*)(*b*), the tax year in which permission under section 23(*1*)(*a*) of the Banking Regulation Act, 1949, or permission or registration under the Securities and Exchange Board of India Act, 1992, or permission or registration under the International Financial Services Centres Authority Act, 2019 was obtained; 10 of 1949. 15 of 1992. 50 of 2019.

(*b*) "Unit" shall have the same meaning as assigned to it in section 2(*zc*) of the Special Economic Zones Act, 2005; 28 of 2005.

(*c*) "aircraft" and "ship" shall have the meanings respectively assigned to them in Schedule VI (Note 3).'.

Amendment of section 149.

48. In section 149 of the Income-tax Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*b*), after the word "oilseeds," wherever it occurs, the words "cotton seed, cattle feed," shall be inserted;

(*ii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) in respect of any income derived by the co-operative society from its investments with any other co-operative society by way of—

(*i*) interest; or

(*ii*) dividends,

the whole of such income;";

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

'(*6*) For the purposes of this section,—

(*a*) "consumers' co-operative society" means a society for the benefit of the consumers;

(*b*) "primary agricultural credit society" has the same meaning as assigned to it in Part V of the Banking Regulation Act, 1949; and 10 of 1949.

(*c*) "primary co-operative agricultural and rural development bank" means a society having an area of operation confined to a taluk, the principal object of which is to provide long-term credit for agricultural and rural development activities.'.

Substitution of new section for section 150.

49. For section 150 of the Income-tax Act, the following section shall be substituted, namely:—

Deduction in respect of income of federal co-operative.

'150. (*1*) If the gross total income of an assessee being a federal co-operative, in any tax year, includes any income by way of dividends received from its investment with any company, a deduction shall be allowed from such income, to the extent of the amount which,—

(*a*) has arisen from such investment as recorded in its books of account on or before the 31st January, 2026; and

(*b*) has been distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).

(*2*) The provisions of this section shall not apply to any tax year beginning on or after the 1st April, 2029.

(*3*) For the purposes of this section, "federal co-operative" means a "federal co-operative" as defined in section 3(*k*) of the Multi-State Co-operative Societies Act, 2002 and notified as such by the Central Government.'.

39 of 2002.

Amendment of section 162.

50. In section 162 of the Income-tax Act, in sub-section (*2*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) other units, undertakings, enterprises or business of such assessee, or other person referred to in section 140(*13*) in respect of transactions referred to in Chapter VIII, to which the provisions of section 140(*9*) or (*13*) of this Act or section 80-IA(*8*) or (*10*) of the Income-tax Act, 1961 are applicable.".

43 of 1961.

Amendment of section 164.

51. In section 164 of the Income-tax Act, in clause (*d*), the words and figures "or section 144" shall be omitted.

Amendment of section 165.

52. In section 165 of the Income-tax Act, in sub-section (*7*), the words and figures "under section 144 or" shall be omitted.

Amendment of section 166.

53. In section 166 of the Income-tax Act, for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) Where a reference was made under sub-section (*1*), an order under sub-section (*6*) may be made at any time before one month prior to the month in which period of limitation referred to in section 286 or 296, for making the order of assessment or reassessment or recomputation or fresh assessment, expires and accordingly, where such period expires on—

(*a*) the 31st March of any year, the order under sub-section (*6*) shall be made on or before the 31st January of that year;

(*b*) the 31st December of any year, the order under sub-section (*6*) shall be made on or before the 31st October of that year.".

Amendment of section 169.

54. In section 169 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Irrespective of anything to the contrary contained in section 263, where an income is modified as a result of advance pricing agreement entered into with any person then, such person shall, or any other person being an associated enterprise may,—

(*a*) furnish a return or a modified return in accordance with and limited to the agreement; and

(*b*) the time period for furnishing such return or modified return shall be three months from the end of the month in which the agreement was entered into,

where the tax years relevant for such return or modified return shall be the years covered by such agreement.".

Amendment of section 195.

55. In section 195 of the Income-tax Act, in sub-section (*1*), in the long line, in clause (*i*), for the figures and symbol "60%", the figures and symbol "30%" shall be substituted.

Amendment of section 202.

56. In section 202 of the Income-tax Act, in sub-section (*2*), in clause (*a*), sub-clause (*iii*) shall be omitted.

Amendment of section 203.

57. In section 203 of the Income-tax Act,—

(*a*) in sub-section (*1*), in clause (*a*), in sub-clause (*i*), after the word and figures "section 146", the word and figures "or 150" shall be inserted;

(*b*) after sub-section (*6*), the following sub-section shall be inserted, namely:—

"(*7*) In case of an assessee, being a co-operative society, which has exercised option under sub-section (*5*), the requirements contained in sub-section (*1*) shall be modified to the extent that the deduction under section 149(*2*)(*d*)(*ii*) shall be available to such assessee as does not exceed the amount of dividend distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).".

Amendment of section 204.

58. In section 204 of the Income-tax Act,—

(*a*) in sub-section (*3*), in clause (*a*), in sub-clause (*i*), after the word and figures "section 146", the word and figures "or 150" shall be inserted;

(*b*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) In case of an assessee, being a co-operative society, which has exercised option under sub-section (*2*), the requirements contained in sub-section (*3*) shall be modified to the extent that the deduction under section 149(*2*)(*d*)(*ii*) shall be available to such assessee as does not exceed the amount of dividend distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).".

Amendment of section 206.

59. In section 206 of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*b*), in sub-clause (*ii*), for the figures and symbol "15%", the figures and symbol "14%" shall be substituted;

(*ii*) in clause (*i*), for sub-clause (*ii*), the following sub-clause shall be substituted, namely:—

"(*ii*) the assessee has not utilised the credit of tax paid under section 115JAA of the Income-tax Act, 1961, in any subsequent tax year ending on or before the 31st March, 2026,"; 43 of 1961.

(*iii*) in clause (*l*), in sub-clause (*iii*), the brackets, words, letters and figures "(Table: Sl. Nos. 1, 3, 4 and 5)" shall be omitted;

(*iv*) clauses (*m*), (*n*), (*o*) and (*p*) shall be omitted;

(*v*) in clause (*q*), in the opening portion, for the word "section", the word "sub-section" shall be substituted;

(*vi*) clause (*r*) shall be omitted;

(*vii*) in clause (*s*), for the words "which this section", the words "which this sub-section" shall be substituted;

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) (*a*) The provisions of this sub-section shall be applicable only to an assessee, being a domestic company, that has exercised the option under section 200(*5*) or section 201(*2*) for a tax year, beginning on or after the 1st April, 2026.

(*b*) Where any amount of credit, in respect of tax paid, was allowed to be carried forward to the assessee under the provisions of section 115JAA of the Income-tax Act, 1961, as on 31st March, 2026,— 43 of 1961.

(*i*) such credit brought forward shall be allowed to be set off in any tax year to the extent of 25% of the tax payable on the total income computed as per the other provisions of this Act for that tax year;

(*ii*) the remaining credit shall be carried forward to the subsequent tax year; and

(*iii*) such carry forward or set off of tax credit shall not be allowed beyond the fifteenth tax year immediately succeeding the tax year in which the tax credit first became allowable under section 115JAA of the Income-tax Act, 1961. 43 of 1961.

(*c*) Where, as a result of any order passed under this Act, tax payable under this Act is decreased or increased, as the case may be, tax credit allowed to be set off under clause (*b*) shall also be decreased or increased, accordingly.

(*d*) In case of conversion of a private company or unlisted public company into a limited liability partnership under the Limited Liability Partnership Act, 2008, the provisions of clauses (*a*) and (*b*) shall not apply to the successor limited liability partnership. 6 of 2009.

(*4*) (*a*) The provisions of this sub-section shall be applicable only to an assessee, being a foreign company.

(*b*) Where, any amount of credit in respect of tax paid was allowed to be carried forward to the assessee under the provisions of section 115JAA of the Income-tax Act, 1961, as on 31st March, 2026,— 43 of 1961.

(*i*) such tax credit shall be carried forward and set off in a tax year, when tax payable on the total income computed as per the provisions of this Act exceeds the minimum alternate tax computed as per provisions of sub-section (*1*);

(*ii*) such set off in respect of brought forward tax credit shall be allowed for any tax year to the extent of the difference between the tax liability on the total income computed as per the other provisions of this Act and the minimum alternate tax for that tax year; and

(*iii*) such carry forward or set off of tax credit shall not be allowed beyond the fifteenth tax year immediately succeeding the tax year in which the tax credit first became allowable under section 115JAA of the Income-tax Act, 1961. 43 of 1961.

(*c*) Where, as a result of any order passed under this Act, tax payable under this Act is decreased or increased, as the case may be, tax credit allowed to be set off under clause (*b*) shall also be decreased or increased, accordingly.

(*d*) In case of conversion of a private company or unlisted public company into a limited liability partnership under the Limited Liability Partnership Act, 2008, the provisions of clauses (*a*) and (*b*) shall not apply to the successor limited liability partnership. 6 of 2009.

(*5*) Save as otherwise provided in this section, all other provisions of this Act shall apply to every assessee mentioned in this section.".

Substitution of new sections for sections 217 and 218.

60. For sections 217 and 218 of the Income-tax Act, the following sections shall be substituted, namely:—

Application of benefits under sections 212 to 216.

"217. (*1*) Where a non-resident Indian in any tax year,—

(*a*) becomes assessable as a resident in India in respect of total income in a subsequent year; and

(*b*) furnishes a declaration in writing to the Assessing Officer along with his return of income under section 263 for the tax year for which he is so assessable, to the effect that provisions of sections 212 to 216 shall continue to apply to him in relation to the investment income derived from any foreign exchange asset referred to in section 212(*e*) other than shares in an Indian company, then the provisions of sections 212 to 216 shall continue to apply in relation to such income for that tax year and every subsequent tax year until the transfer or conversion (otherwise than by transfer) of such assets into money.

(*2*) A non-resident Indian may choose not to be governed by the provisions of sections 212 to 216 for any tax year by declaring it in his return of income under section 263 for such tax year, and if he does so,—

(*a*) the provisions of sections 212 to 216 shall not apply to him for that tax year; and

(*b*) his total income for that tax year shall be computed and charged to tax according to the other provisions of this Act.

Tax on business income of Offshore Banking Units or International Financial Services Centre unit.

218. Where the total income of an assessee includes income of the nature referred to in section 147(*3*), the aggregate of income-tax payable by the assessee shall be the aggregate of income-tax computed on the income specified in column B of the Table below at the rate specified in the corresponding entry in column C of the said Table:

TABLE

Sl. No.	Income	Rate of income-tax payable
A	B	C
1.	Income referred to in section 147(*3*)	15%
2.	Total income as reduced by income referred to in Sl. No. (1).	Rates in force.".

Amendment of section 227.

61. In section 227 of the Income-tax Act,—

(*a*) in sub-section (*4*), in clause (*a*), for the word "certificate", the words "valid certificate" shall be substituted;

(*b*) in sub-section (*9*), in clause (*b*), in sub-clause (*iii*), for the word "certificate", the words "certificate of registration" shall be substituted.

Amendment of section 228.

62. In section 228 of the Income-tax Act, in sub-section (*3*), in clause (*b*), in sub-clause (*ii*), in item (*A*), after the words "passenger ships", the words "or inland vessels" shall be inserted.

Amendment of section 232.

63. In section 232 of the Income-tax Act,—

(*a*) for sub-sections (*12*) and (*13*), the following sub-sections shall be substituted, namely:—

"(*12*) A tonnage tax company, after its option has been approved under section 231(*4*), shall comply with the minimum training requirement as per the guidelines issued by the Director-General of Shipping or the Inland Waterways Authority of India, as the case may be, and notified by the Central Government.

(*13*) The tonnage tax company shall be required to furnish a copy of the certificate issued by the Director-General of Shipping, or the designated authority, as appointed by the respective State Governments under the Inland Vessels Act, 2021, as the case may be, along with the return of income under section 263 to the effect that such company has complied with the minimum training requirement as per the guidelines referred to in sub-section (*12*) for the tax year.";

24 of 2021.

(*b*) in sub-section (*17*), after the words "Director-General of Shipping", the words "or Inland Waterways Authority of India, as the case may be" shall be inserted.

Amendment of section 235.

64. In section 235 of the Income-tax Act, after clause (*f*), the following clause shall be inserted, namely:—

'(*fa*) "Inland Waterways Authority of India" shall have the same meaning as assigned to it in section 3 of the Inland Waterways Authority of India Act, 1985;'.

82 of 1985.

Amendment of section 262.

65. In section 262 of the Income-tax Act, in sub-section (*10*), in clause (*c*), for the words "pertaining to business or profession", the words "pertaining to, business or profession, or other transactions," shall be substituted.

Amendment of section 263.

66. In section 263 of the Income-tax Act,—

(*a*) in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

'(c) for the purposes of this section, "due date" in respect of the persons mentioned in column B of the Table below, subject to conditions as mentioned in column C of the said Table, shall be the due date of the financial year succeeding the relevant tax year as mentioned in column D thereof:

TABLE

Sl. No.	Person	Conditions	Due date
A	B	C	D
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 apply.	30th November.

A	B	C	D
2.	(*i*) Company; (*ii*) assessee (other than a company) whose accounts are required to be audited under this Act or under any other law in force; (*iii*) partner of a firm whose accounts are required to be audited under this Act or under any other law in force; or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 do not apply.	31st October.
3.	(*i*) Assessee having income from profits and gains of business or profession whose accounts are not required to be audited under this Act or under any other law in force; (*ii*) partner of a firm whose accounts are not required to be audited under this Act or under any other law in force or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 do not apply.	31st August.
4.	Any other assessee.		31st July.’;

(*b*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

“(*5*) If any person, having furnished a return under sub-section (*1*) or (*4*), discovers any omission or any wrong statement therein, he may, subject to the provisions of section 428(*b*), furnish a revised return at any time within twelve months from the end of the relevant tax year, or before the completion of the assessment, whichever is earlier.”;

(*c*) in sub-section (*6*),—

(*i*) for clause (*b*), the following clause shall be substituted, namely:—

“(*b*) (*i*) the provisions of clause (*a*) shall continue to apply for a tax year if any person has sustained a loss in the said tax year and has furnished a return of loss within the due date specified under sub-section (*1*) and the updated return is a return of income or such updated return has the effect of reducing the loss;

(*ii*) the provisions of clause (*a*) shall also apply where an updated return is furnished by a person for the relevant tax year in pursuance of a notice issued under section 280 within such period as specified in the said notice and in such a case, the assessee shall be precluded from filing return in pursuance of the said notice in any other manner;”;

(*ii*) in clause (*c*),—

(*A*) in sub-clause (*i*), after the words "tax year", the words, brackets, figures and letter "except in a case referred to in sub-section (*6*)(*b*)(*i*)" shall be inserted;

(*B*) in sub-clause (*v*), after the words "tax year", the words, brackets, figures and letter "except in a case referred to in sub-section (*6*)(*b*)(*ii*)" shall be inserted;

(*iii*) in clause (*e*), for the figures, brackets, letters and words "206(*1*)(*m*) to (*p*) and 206(*2*)(*e*) to (*h*)", the figures, brackets, letters and words "206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*)" shall be substituted.

Amendment of section 266.

67. In section 266 of the Income-tax Act,—

(*a*) in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*); and";

(*b*) in sub-section (*4*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).";

(*c*) in sub-section (*6*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 267.

68. In section 267 of the Income-tax Act,—

(*a*) in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).";

(*b*) in sub-section (*4*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) any tax credit claimed, to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*) which has not been claimed in the earlier return.";

(*c*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) (*i*) For the purposes of sub-sections (*1*) and (*3*), the additional income-tax payable at the time of furnishing the return under section 263(*6*) shall be equal to,—

(*a*) 25% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of the time available under section 263(*4*) or (*5*) and before completion of twelve months from the end of the financial year succeeding the relevant tax year; or

(*b*) 50% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of twelve months but before completion of twenty-four months from the end of the financial year succeeding the relevant tax year; or

(*c*) 60% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of twenty-four months, but before the completion of thirty-six months, from the end of the financial year succeeding the relevant tax year; or

(*d*) 70% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of thirty-six months, but before the completion of forty-eight months, from the end of the financial year succeeding the relevant tax year.

(*ii*) Where an updated return is filed in pursuance of a notice issued under section 280 within the period specified in the said notice, the additional income-tax payable under sub-section (*5*)(*i*) shall be increased by a further sum of 10% of the aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be.";

(*d*) in sub-section (*7*), in clause (*a*), for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

"(*v*) any tax credit claimed, to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*), which has not been claimed in the earlier return; and".

Amendment of section 270.

69. In section 270 of the Income-tax Act, in sub-section (*1*), in clause (*a*), in sub-clause (*vi*), the words and figures "under section 144 or" shall be omitted.

Amendment of section 275.

70. In section 275 of the Income-tax Act,—

(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) (*a*) The Assessing Officer shall, irrespective of anything contained in section 286, pass the assessment order under sub-section (*3*) within one month from the end of the month in which,—

(*i*) the acceptance is received; or

(*ii*) the period of filing of objections under sub-section (*2*) expires.

(*b*) Irrespective of anything contained in section 286, where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under the said section, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed by the provisions of this sub-section.";

(*b*) for sub-section (*14*), the following sub-section shall be substituted, namely:—

"(*14*) (*a*) Upon receipt of the directions issued under sub-section (*5*), the Assessing Officer shall, in conformity with the directions, complete, irrespective of anything to the contrary contained in section 286, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which such direction is received.

(*b*) Irrespective of anything contained in section 286, where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 286, time period available for the Assessing Officer under this sub-section to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed by the provisions of sub-section (*13*) and this sub-section.".

Amendment of section 279.

71. In section 279 of the Income-tax Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

'(*3*) The "Assessing Officer" for the purposes of sections 280 and 281 shall mean to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in section 273(*3*).'.

Amendment of section 280.

72. In section 280 of the Income-tax Act, in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) the period specified in the notice referred to in clause (*a*) shall not be less than thirty days from the date of such notice but shall not exceed three months from the end of the month in which such notice is issued.".

Substitution of new section for section 283.

73. For section 283 of Income-tax Act, the following section shall be substituted, namely:—

Provision for cases where assessment is in pursuance of an order on appeal, etc.

"283. (*1*) Irrespective of anything contained in section 282, the notice under section 280 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of, or to give effect to,—

(*a*) any finding or direction contained in an order passed by any authority, Tribunal or Court in any proceeding under this Act or any other law; or

(*b*) the directions issued by the Approving Panel under section 274(*6*).

(*2*) The provisions of sub-section (*1*) shall not apply in any case, where the assessment or reassessment or recomputation as is referred to in that sub-section relates to a tax year in respect of which an assessment or reassessment or recomputation could not have been made under this Act due to it being time-barred, at the time when,—

(*a*) the order, which was the subject matter before any authority, Tribunal or Court, was made; or

(*b*) the proceedings relating to assessment or reassessment or recomputation under this Act (other than those proceedings which have culminated in an order), which was the subject matter before the Court, was initiated; or

(*c*) the reference from the jurisdictional Principal Commissioner or Commissioner is made to the Approving Panel under section 274(*4*).

(*3*) For the purposes of sub-section (*1*), notice under section 280 shall be issued within three months from the end of the quarter in which the certified copy of the order of the authority or the Court, as the case may be, is received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 286.

74. In section 286 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*)(*a*) Time limit for completion of any assessment or reassessment as provided in sub-section (*1*) [Table: Sl Nos. 1 to 5], in a case where reference is made to the Transfer Pricing Officer for determining the arm's length price under section 166(*1*), shall be extended by an additional period of twelve months.

(*b*) In terms of provisions of sub-section (*1*) [Table: Sl Nos. 1 to 5] and this sub-section, the draft of the proposed order of assessment referred to in section 275 shall be made at any time up to the time limit of assessment, reassessment or recomputation referred to in the said Table and this sub-section.".

Amendment of section 295.

75. In section 295 of the Income-tax Act, in sub-section (*2*), after clause (*b*), the following clauses shall be inserted, namely:—

"(*c*) where the undisclosed income of the other person pertains only to the period—

(*i*) commencing from the tax year (herein referred to as the specified year) immediately preceding the year of initiation of search or requisition; and

(*ii*) ending on the date of initiation of search or making of requisition,

then irrespective of the provisions of section 301(*a*), the block period in respect of such other person shall comprise of the specified year and the period starting from the 1st April of the tax year in which search was initiated or requisition was made and ending on the date of the execution of the last of the authorisations for such search or such requisition;

(*d*) where the undisclosed income of the other person pertains to a single tax year out of the five tax years preceding the specified year, then irrespective of the provisions of section 301(*a*), the block period in respect of such other person shall comprise of only that single tax year.".

Amendment of section 296.

76. In section 296 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Irrespective of the provisions of section 286, the order under section 294 shall be passed within eighteen months from the end of the quarter in which the search was initiated or requisition was made.".

Amendment of section 332.

77. In section 332 of the Income-tax Act, in sub-section (*1*), in clause (*f*), for the words, figures, brackets and letters "Schedule VII (Table: Sl. No. 10) to (Table: Sl. No. 19)", the words, figures, brackets and letters "Schedule VII [Table: Sl. Nos. 17 to 19]" shall be substituted.

Amendment of section 349.

78. In section 349 of the Income-tax Act, after the word, figures, brackets and letter "section 263(*1*)(*c*)", the word, figures and brackets "or 263(*4*)" shall be inserted.

Amendment of section 351.

79. In section 351 of the Income-tax Act, in sub-section (*1*),—

(*i*) in clause (*b*), the word and figures "or 346" shall be omitted;

(*ii*) in clause (*c*), for the word "ensure", the word "enure" shall be substituted.

Amendment of section 352.

80. In section 352 of the Income-tax Act, in sub-section (*4*), in the Table, for serial number 8 and the entries relating thereto, the following shall be substituted, namely:—

A	B		C	D
	(i)	(ii)		
"8.	The specified person has merged with any other— (*a*) entity other than a registered non-profit organisation; or (*b*) registered non-profit organisation having objects same or similar to it but the said merger does not fulfil such conditions, as may be prescribed; or (*c*) registered non-profit organisation that does not have same or similar objects.		The date of merger	The date of merger.".

Insertion of new section 354A.

81. After section 354 of the Income-tax Act, the following section shall be inserted, namely:—

Merger of register non-profit organisation in certain cases.

"354A. Where any registered non-profit organisation merges with any other registered non-profit organisation, the provisions of section 352 shall not apply if,—

(*a*) the other registered non-profit organisation has same or similar objects; and

(*b*) the said merger fulfils such conditions as may be prescribed.".

Amendment of section 363.

82. In section 363 of Income-tax Act, for sub-section (*10*), the following sub-section shall be substituted, namely:—

"(*10*) The Appellate Tribunal shall—

(*a*) send a copy of any order passed under this section to the assessee; and

(*b*) a copy of such order shall also be sent to the jurisdictional Principal Commissioner or Commissioner, electronically on the designated portal designed by the Director General or Principal Director General and the provisions relating to time limits under this Act for any appeal, reference, revision, or otherwise, shall apply accordingly.".

Amendment of section 379.

83. In section 379 of the Income-tax Act, in sub-section (*2*), for the words "waive any penalty imposable", the words "waive any penalty imposed or imposable" shall be substituted.

Amendment of section 393.

84. In section 393 of the Income-tax Act,—

(*a*) in sub-section (*1*), in the Table, in serial number 3, in Note 3, for the words, figures and brackets "serial number 3(*iii*)", the words, figures and brackets "serial number 3(*i*)" shall be substituted;

(*b*) in sub-section (*4*), in the Table, against serial number 7, in column C,—

(*i*) in clause (*a*), in sub-clause (*i*), after the words "banking company", the words and brackets "or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank)" shall be inserted;

(*ii*) in clause (*b*), in the long line, in sub-clause (*c*), for item (*iv*), the following item shall be substituted, namely:—

"(*iv*) on the compensation amount awarded by a Motor Accidents Claims Tribunal—

(*A*) to an individual; or

(*B*) to a person other than an individual, where the aggregate interest on such compensation does not exceed ₹ 50000 during the tax year;";

(*c*) sub-section (*6*) shall be renumbered as sub-section (*6*)(*a*) thereof and after sub-section (*6*)(*a*) as so renumbered, the following clause shall be inserted with effect from the 1st April, 2027, namely:—

"(*b*) The declaration referred in clause (*a*) may also be furnished electronically to a depository, as defined in section (*2*)(*e*) of the Depositories Act, 1996, where— 22 of 1996.

(*i*) the income is from units, interest on securities or dividends, as the case may be, as referred to in section 393(*1*) [Table: 4(*i*), 5(*i*) or 7];

(*ii*) such units or securities are held with such depository; and

(*iii*) such securities are listed on a recognised stock exchange,

in accordance with such procedure and manner, as may be prescribed.";

(*d*) for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) The person responsible for paying any income or sum of the nature referred to in sub-section (*6*) shall deliver or cause to be delivered, such declaration referred therein, received from the person, as specified in column B of the Table in sub-section (*6*) or the depository, to the prescribed income-tax authority, on or before the seventh day of the month immediately following the end of each quarter in which declaration is furnished to him as per sub-section (*6*).".

Amendment of section 394.

85. In section 394 of the Income-tax Act, in sub-section (*1*), in the Table,—

(*a*) against Sl. No. 1, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*b*) against Sl. No. 2, in column D, for the figure and symbol "5%", the figure and symbol "2%" shall be substituted;

(*c*) against Sl. No. 4, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*d*) against Sl. No. 5, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*e*) against Sl. No. 7, in column D, in clause (*a*), for the figure and symbol "5%", the figure and symbol "2%" shall be substituted;

(*f*) against Sl. No. 8, in column D, for clauses (*a*) and (*b*), the figure and symbol "2%" shall be substituted.

Amendment of section 395.

86. In section 395 of the Income-tax Act,—

(*a*) in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) when a certificate is issued under clause (*b*) or sub-section (*6*), as the case may be, the person responsible for paying the income or sum shall deduct the tax at the rate specified in such certificate, or deduct no income-tax, as the case may be, till its validity.";

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) The application referred to in sub-section (*1*)(*a*) may also be filed before the prescribed income-tax authority, subject to such conditions as may be prescribed, and such authority on electronic verification of the contents of the application, may—

(*a*) either issue a certificate for deduction of income-tax at lower rate or no deduction of income-tax; or

(*b*) reject such application on account of non-fulfilment of the prescribed conditions or on account of the application being incomplete.".

Amendment of section 397.

87. In section 397 of the Income-tax Act, in sub-section (*1*), for clause (*c*), the following clause shall be substituted with effect from the 1st October, 2026, namely:—

"(*c*) the provisions of clause (*a*) shall not apply to—

(*i*) a person in respect of a transaction where he is required to deduct tax under section 393(*1*) [Table: Sl. No. 2(*i*), 3(*i*) or 6(*ii*)]; or

(*ii*) a person referred to in section 393(*4*) [Table: Sl. No. 12.C(*a*)] in respect of a transaction where he is required to deduct tax on consideration for transfer of a virtual digital asset under section 393(*1*) [Table: Sl. No. 8(*vi*)]; or

(*iii*) a resident individual or Hindu undivided family in respect of a transaction where he is required to deduct tax on any consideration for the transfer of any immovable property under section 393(*2*) [Table: Sl. No. 17]; or

(*iv*) a person notified in this regard by the Central Government.".

Amendment of section 399.

88. In section 399 of the Income-tax Act, for the figures "427" at both the places where they occur, the figures, brackets and word "427(*1*) and (*2*)" shall be substituted.

Amendment of section 400.

89. In section 400 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Board may, with the previous approval of the Central Government, issue guidelines to remove any difficulty arising in giving effect to the provisions of this Chapter and such guidelines shall be—

(*a*) binding on the income-tax authorities and on the person liable to deduct or, as the case may be, collect income-tax; and

(*b*) laid before each House of Parliament.".

Amendment of section 402.

90. In section 402 of the Income-tax Act,—

(*a*) in clause (*27*), in sub-clause (*c*), for the words "authorised person responsible", the words, brackets, letter and figures "authorised person, referred in clause (*c*) of section 2 of the Foreign Exchange Management Act, 1999, responsible" shall be substituted; 42 of 1999.

(*b*) in clause (*47*), after sub-clause (*e*), the following sub-clause shall be inserted, namely:—

"(*f*) supply of manpower to a person to work under his supervision, control or direction.".

Amendment of section 411.

91. In section 411 of the Income-tax Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) (*a*) If the amount specified in any notice of demand under section 289 is not paid within the period specified under sub-section (*1*),—

(*i*) the assessee shall be liable to pay simple interest at 1% for every month or part of a month comprised in the period; and

(*ii*) such period shall commence from the day immediately following the end of the period mentioned in sub-section (*1*) and end with the day on which the amount is paid.

(*b*) No interest shall be charged under this sub-section in respect of any demand raised on account of penalty levied under section 439,—

(*i*) up to the date of passing of the order under section 359;

(*ii*) up to the date of passing of the order under section 363, where the assessment or reassessment has been made in pursuance to directions issued by the Dispute Resolution Panel under section 275.".

Amendment of section 413.

92. In section 413 of the Income-tax Act, in sub-section (*1*), for clauses (*c*) and (*d*), the following clause shall be substituted, namely:—

"(*c*) appointing a receiver for the management of movable and immovable properties of the assessee.".

Amendment of section 423.

93. In section 423 of the Income-tax Act, in sub-section (*4*), in clause (*d*), for sub-clause (*vii*), the following sub-clause shall be substituted, namely:—

"(*vii*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 424.

94. In section 424 of the Income-tax Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 425.

95. In section 425 of the Income-tax Act, in sub-section (*5*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Substitution of new sections for sections 427 and 428.

96. For sections 427 and 428 of the Income-tax Act, the following sections shall be substituted, namely:—

Fee for default in furnishing statements.

"427. (*1*) Without prejudice to the provisions of this Act, where any person fails to deliver or cause to be delivered a statement as per section 397(*3*)(*b*) within the time prescribed therein, he shall be liable to pay by way of fee, a sum of ₹ 200 for every day for which such failure continues.

(*2*) The amount of fee referred to in sub-section (*1*) shall—

(*a*) not exceed the amount of tax deductible or collectible; and

(*b*) be paid before delivering or causing to be delivered the statement, as per sub-section (*1*).

(*3*) Without prejudice to the provisions of this Act, where any person who is required to furnish a statement of financial transaction or reportable account under section 508(*1*), fails to furnish such statement within the time prescribed under section 508(*2*), he shall be liable to pay by way of fee, a sum of ₹ 200 for every day for which such failure continues and such fee shall not exceed a sum of ₹ 100000.

Fee for default in furnishing return of income, audited accounts and reports.

428. Without prejudice to the provisions of this Act, where any person—

(*a*) required to furnish a return of income under section 263, fails to do so within the due date, as specified under sub-section (*1*) of the said section, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 1000, if the total income of such person does not exceed ₹ 500000; and

(*ii*) a sum of ₹ 5000, in any other case;

(*b*) furnishes a return of income under section 263(*5*) beyond nine months from the end of relevant tax year, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 1000, if the total income of such person does not exceed ₹ 500000; and

(*ii*) a sum of ₹ 5000, in any other case;

(*c*) fails to get his accounts audited for any tax year or years and furnish the report of such audit as required under section 63, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 75000 for a delay up to one month for which such failure continues; and

(*ii*) a sum of ₹ 150000 thereafter;

(*d*) fails to furnish a report from an accountant as required by section 172, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 50000 for a delay up to one month for which such failure continues; and

(*ii*) a sum of ₹ 100000 thereafter.".

Amendment of section 438.

43 of 1961.

97. In section 438 of the Income-tax Act, in sub-section (*1*), after the words "remaining payable under", the words and figures "the Income-tax Act, 1961, or" shall be inserted.

Amendment of section 439.

98. In section 439 of the Income-tax Act,—

(*a*) in sub-section (*11*),—

(*i*) in clause (*e*), the word "and" occurring at the end shall be omitted;

(*ii*) in clause (*f*), for the word "apply.", the words "apply; and" shall be substituted;

(*iii*) after clause (*f*), the following clause shall be inserted, namely:—

"(*g*) income referred to in section 195(*1*)(*b*).".

(*b*) after sub-section (*13*), the following sub-section shall be inserted, namely:—

"(*13A*) Where additional income-tax is paid in accordance with section 267(*5*)(*ii*), the income on which such additional income-tax is paid shall not form the basis of imposition of penalty under this section.".

Amendment of section 440.

99. In section 440 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Waiver of penalty and immunity from prosecution.";

(*b*) for sub-sections (*1*) to (*4*), the following sub-sections shall be substituted, namely:—

"(*1*) An assessee may make an application to the Assessing Officer to grant waiver of penalty levied under section 439 and immunity from initiation of proceedings under section 478 or 479 on fulfilment of the following conditions:—

(*a*) the tax and interest payable as per the order of assessment under section 270(*10*) or reassessment under section 279, has been paid within the period specified in the notice of demand;

(*b*) where penalty has been levied under the circumstances referred to in section 439(*11*)(*a*) to (*f*), additional income-tax amounting to 100% of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty;

(*c*) where penalty has been levied under the circumstances referred to in section 439(*11*)(*g*), additional income-tax amounting to 120% of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty; and

(*d*) no appeal has been filed against the order of assessment or reassessment and levy of penalty referred to in clauses (*a*), (*b*) and (*c*).

(*2*) An application referred in sub-section (*1*) shall be made within one month from the end of the month in which the order referred to in the said sub-section is received by the assessee, in such form and verified in such manner, as may be prescribed.

(*3*) The Assessing Officer shall, on fulfilment of the conditions as specified in sub-section (*1*), and after the expiry of the period of filing appeal as specified in section 358(*3*)(*a*), grant waiver of penalty under section 439 and immunity from initiation of proceedings under section 478 or 479.

(*4*) No waiver or immunity under sub-section (*3*) shall be granted if any proceeding has been initiated under Chapter XXII.".

Omission of section 443.

100. Section 443 of the Income-tax Act shall be omitted.

Substitution of new section for section 446.

101. For section 446 of the Income-tax Act, the following section shall be substituted, namely:—

Penalty for failure to furnish information or for furnishing inaccurate information on transaction of crypto-asset.

"446. (*1*) If any person who is required to furnish a statement in respect of a transaction of a crypto-asset under section 509(*1*), fails to furnish such statement within the time prescribed under the said section, the prescribed income-tax authority under that section may impose on him, a penalty of ₹ 200 for every day for which such failure continues.

(*2*) The prescribed income-tax authority may impose a penalty of ₹ 50000 on a person referred in sub-section (*1*), if such person—

(*a*) provides inaccurate information in the statement and fails to remove such inaccuracy as per section 509(*4*); or

(*b*) fails to comply with due diligence the requirement under section 509(*5*).".

Omission of section 447.

102. Section 447 of the Income-tax Act shall be omitted.

Substitution of new section for section 454.

103. For section 454 of the Income-tax Act, the following section shall be substituted, namely:—

Penalty for failure to furnish statement of financial transaction or reportable account after a notice.

"454. Where any person, who is required to furnish a statement of financial transaction or reportable account under section 508(*1*), fails to furnish such statement or reportable account within the period specified in the notice issued under section 508(*7*), the income-tax authority prescribed under section 508(*1*) may impose on him, a penalty of ₹ 1000 for every day for which such failure continues, beginning from the day immediately after the period specified in such notice for furnishing such statement or reportable account expires and such penalty shall not exceed ₹ 100000.".

Amendment of section 466.

104. In section 466 of the Income-tax Act, for the figures "1000", the figures "25000" shall be substituted.

Amendment of section 467.

105. In section 467 of the Income-tax Act, in the marginal heading, for the word and figures "section 262", the words and figures "sections 262 and 397" shall be substituted.

Amendment of section 470.

106. In section 470 of the Income-tax Act, the word and figures "or 447" shall be omitted.

Amendment of section 471.

107. In section 471 of the Income-tax Act,—

(*a*) in sub-section (*1*), after the words "reasonable opportunity of being heard", the words "by way of a show cause notice to that effect" shall be inserted;

(*b*) after sub-section (*3*), the following sub-sections shall be inserted, namely:—

"(*4*) Irrespective of anything contained in any other provision of this Act, where any draft of the proposed order of assessment under section 275 or assessment under section 270 or reassessment under section 279 is made on or after the 1st April, 2027,—

(*a*) penalty under section 439, if any, shall constitute part of such draft assessment or shall be imposed as a part of such order of assessment or reassessment, as the case may be; and

(*b*) the reference to the assessment order or the penalty order under section 439 in any of the provisions of this Act shall take reference to such order of assessment or reassessment, as the case may be.

(*5*) Where the approval of the Joint Commissioner is taken for passing of an order of assessment or reassessment on or after the 1st April, 2027, such approval shall also be deemed to be the approval for the imposition of penalty under section 439, if any, constituting part of such order of assessment or reassessment.".

Amendment of section 473.

108. In section 473 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Contravention of order made during search action.";

(*b*) for the words "rigorous imprisonment which may extend to two years and shall also be liable to fine", the words "simple imprisonment up to two years and with fine" shall be substituted.

Amendment of section 474.

109. In section 474 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Failure to afford facility for inspection of books of account during search.";

(*b*) for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to six months, or with fine, or with both" shall be substituted.

Amendment of section 475.

110. In section 475 of the Income-tax Act, for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted.

Amendment of section 476.

111. In section 476 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If a person fails to—

(*a*) pay the tax deducted at source by him to the credit of the Central Government, as required by or under the provisions of Chapter XIX-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government in respect of—

(*A*) any income by way of winnings from online games as referred in section 393(*3*) [Table: Sl. No. 2], excluding such winnings which are wholly in kind, as referred to in Note 2 to the said Table; or

(*B*) any sum by way of consideration for transfer of a virtual digital asset as referred in section 393(*1*) [Table: Sl. No. 8(*vi*)], excluding such consideration which is wholly in kind, as referred to in Note 6 to the said Table,

he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 477.

112. In section 477 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If a person fails to pay the tax collected by him to the credit of the Central Government, as required under section 397(*3*)(*a*), he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 478.

113. In section 478 of the Income-tax Act, for sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely:—

"(*1*) If a person wilfully attempts in any manner to evade any tax, penalty or interest chargeable or imposable, or under-reports his income, under this Act, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

(*2*) If a person wilfully attempts in any manner to evade payment of any tax, penalty or interest under this Act, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 479.

114. In section 479 of the Income-tax Act, in sub-section (*1*), for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Substitution of new sections for sections 480 and 481.

115. For sections 480 and 481 of the Income-tax Act, the following sections shall be substituted, namely:—

Failure to furnish return of income setting forth undisclosed income.

"480. If a person wilfully fails to furnish in due time the return of income, setting forth his undisclosed income for the block period, which is required to be furnished by notice given under section 294(*1*)(*a*), he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment up to six months, or with fine, or with both, where the amount of tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

Failure to comply with a direction of special audit or valuation.

481. If a person wilfully fails to comply with a direction issued to him under section 268 (*5*), he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both.".

Amendment of section 482.

116. In section 482 of the Income-tax Act, for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 483.

117. In section 483 of the Income-tax Act, in sub-section (*1*), for the words "rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted.

Amendment of section 484.

118. In section 484 of the Income-tax Act, for the long line, the following long line shall be substituted, namely:—

"he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 485.

119. In section 485 of the Income-tax Act, for the words "rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years, and with fine", the words "simple imprisonment for a term which shall not be less than six months but which may extend to three years and with fine" shall be substituted.

Amendment of section 494.

120. In section 494 of the Income-tax Act, in sub-section (*1*), for the words "imprisonment which may extend to six months, and shall also be liable to fine", the words "simple imprisonment up to one month, or with fine, or with both" shall be substituted.

Substitution of new section for section 522.

121. For section 522 of the Income-tax Act, the following section shall be substituted, namely:—

Circumstances in which return of income, assessment, approvals, etc., not to be invalid.

"522. (*1*) No return of income, assessment, notice, summons or other proceedings relating thereto, furnished or made or issued or taken, or purported to have been furnished or made or issued or taken, in pursuance of any of the provisions of this Act, shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding, if such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purposes of this Act.

(*2*) No assessment under any of the provisions of this Act shall be invalid on the ground of any mistake, defect or omission in respect of quoting of a computer generated Document Identification Number, if the assessment order is referenced by such number in any manner.

(*3*) Irrespective of anything contained in this Act, any approval given by an income-tax authority in relation to any assessment, reassessment or recomputation proceedings shall be deemed to be administrative and supervisory in nature and, shall not be invalid by reason of any insufficiency of the reasons recorded or by reason of any defect in the form or manner of its authentication or communication including whether digital signature have been appended to such approval or not, where such approval has been granted electronically.".

Amendment of section 536.

122. In section 536 of the Income-tax Act, in sub-section (*2*),—

(*i*) in the opening portion, for the word, brackets and figure "sub-section (*3*)", the word, brackets and figure "sub-section (*4*)" shall be substituted;

(*ii*) for clause (*g*), the following clause shall be substituted, namely:—

"(*g*) where in respect of any proceeding relating to any tax year beginning before the 1st April, 2026,—

(*i*) a refund falls due on or after such date; or

(*ii*) default is made on or after such date, in the payment of any sum due under such proceeding,

the provisions of the repealed Income-tax Act, relating to the interest payable by the Central Government on refunds or the interest payable by the assessee for default, shall apply for the period on or after such date, subject to the effect that—

(*A*) the rate of interest on refund or on the default, as the case may be, as provided in the repealed Income-tax Act has been substituted with the rate as provided in the corresponding provisions of this Act; and

(*B*) such substitution shall apply from the date on which such rate has been modified under this Act;";

(*iii*) for clause (*h*), the following clause shall be substituted, namely:—

"(*h*) where any sum has been allowed as a deduction or has not been included in the total income of any person, either on account of fulfilment of certain conditions or for any other reason, for any tax year beginning before the 1st April, 2026, and such sum was required to be included in the total income of any subsequent tax year including beginning on or after the 1st April, 2026 under the repealed Income-tax Act, if it had not been so repealed, on account of violation of such conditions or for any other reason, then such sum shall be—

(*i*) deemed to be the income of such subsequent tax year; and

(*ii*) included in the total income of the said person under the same head of income as it would have been included under the repealed Income-tax Act;";

(*iv*) in clause (*l*), for sub-clauses (*i*) and (*ii*), the following sub-clauses shall be substituted, namely:—

"(*i*) shall be deemed to be the amount eligible for credit under corresponding provisions or section 206(*3*) or (*4*) of this Act, as the case may be in the case of said assessee; and

(*ii*) credit for the tax paid under the repealed Income-tax Act shall be allowed under this Act for the period for which it would have been allowed under the repealed Income–tax Act if the assessee otherwise continues to satisfy the conditions as specified in the corresponding provisions or section 206(*3*) or (*4*) of this Act, as the case may be in such tax years;".

Amendment of Schedule III.

123. In Schedule III to the Income-tax Act, in the Table,—

(*a*) after serial number 38 and the entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
'38A.	Disability Pension received (including service element and disability element).	An individual who has been a member of the armed forces (including paramilitary forces) of the Union.	(*a*) The individual has been invalided out of service in the armed forces on account of bodily disability attributable to, or aggravated by such service; and (*b*) the individual has not retired on superannuation or otherwise.
38B.	Any interest on compensation amount awarded by Motor Accident Claims Tribunal.	An individual or his legal heir.	Such interest is received under the Motor Vehicles Act, 1988 (59 of 1988).
38C.	Any income in respect of any award or agreement made on account of compulsory acquisition of any land.	An individual or a Hindu undivided family.	Such award or agreement is made under the provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (30 of 2013), except under section 46 of the said Act.

A	B	C	D
38D.	Any income chargeable under the head "Capital gains" arising from the transfer of specified capital asset.	An individual or a Hindu undivided family.	(*a*) Such eligible person was the owner of such specified capital asset as on the 2nd June, 2014; (*b*) such specified capital asset is transferred under the Land Pooling Scheme covered under the Andhra Pradesh Capital City Land Pooling Scheme (Formulation and Implementation) Rules, 2015 made under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014 (Andhra Pradesh Act 11 of 2014) and the rules, regulations and Schemes made under the said Act; and (*c*) such eligible person was handed over possession of reconstituted plot or land on or before the 31st March, 2031.';

(*b*) after Note 11, the following Notes shall be inserted, namely:—

'Note 12: For the purposes of Sl. No. 38A,—

(*a*) the provisions as mentioned against the said serial number shall apply on or after such date as may be notified by the Central Government in this behalf; and

(*b*) pending such notification, the entire disability pension, that is, disability element and service element of a disabled officer of the Indian armed forces shall be exempt from income-tax.

Note 13: For the purposes of Sl. No. 38D, "specified capital asset" means—

(*a*) the land or building or both owned by the assessee as on the 2nd June, 2014 and which has been transferred under the Scheme; or

(*b*) the land pooling ownership certificate issued under the Scheme to the assessee in respect of land or building or both referred to in clause (*a*); or

(*c*) the reconstituted plot or land, as the case may be, received by the assessee *in lieu* of land or building or both referred to in clause (*a*) in accordance with the Scheme, if such plot or land, as the case may be, so received is transferred within two years from the end of the financial year in which the possession of such plot or land was handed over to him.'.

Amendment of Schedule IV.

124. In Schedule IV to the Income-tax Act,—

(*a*) in the Table, after serial number 13 and the entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
"13A.	Any income arising on account of providing capital goods, equipment or tooling to a contract manufacturer, being a company resident in India.	A foreign company, who is providing capital goods, equipment or tooling to the contract manufacturer for use in electronic manufacturing in India.	(*a*) Ownership of such capital goods, equipment or tooling remains with the foreign company; (*b*) such capital goods, equipment or tooling is under the control and direction of the contract manufacturer; (*c*) the contract manufacturer is located in a custom bonded area, that is, a warehouse referred to in section 65 of the Customs Act, 1962 (52 of 1962); (*d*) the contract manufacturer produces electronic goods on behalf of the foreign company for a consideration; (*e*) such exemption shall be available up to the tax year 2030-2031.

A	B	C	D
13B.	Any income which accrues or arises outside India, and is not deemed to accrue or arise in India.	An individual, being a non-resident for a period of five consecutive tax years immediately preceding the tax year during which he visits India for the first time for rendering services in India in connection with any scheme as may be notified by the Central Government.	(*a*) Such individual, during the relevant tax year renders any service in India in connection with any scheme as may be notified by the Central Government; (*b*) such exemption shall not be available beyond a period of five consecutive tax years commencing from the first tax year during which he visits India in connection with such scheme; and (*c*) such other conditions, as may be prescribed.
13C.	Any income accruing or arising in India or deemed to accrue or arise in India by way of procuring data centre services from a specified data centre.	A foreign company.	(*a*) Such foreign company is notified by the Central Government in this behalf; (*b*) such foreign company does not own or operate any of the physical infrastructure or any resources of the specified data centre; (*c*) all sales by such foreign company to users located in India are made through a reseller entity being an Indian company; (*d*) such foreign company maintains and furnishes such information in such form and manner, as may be prescribed; and (*e*) such exemption shall be available up to tax year ending on the 31st March, 2047.”;

(*b*) after Note 2 below the Table, the following Note shall be inserted, namely:—

‘Note 3: For the purposes of Sl. No.13C,—

(*a*) "data centre" means a dedicated secure space within a building or centralised location where computing and networking equipment is concentrated for the purpose of collecting, storing, processing, distributing or allowing access to large amounts of data;

(*b*) "data centre services" means the services provided by a data centre through the use of physical infrastructure including land, buildings, mechanical electrical power equipments, cooling system, security and information technology infrastructure including servers, computers, storage systems, operating systems, security solutions, network and associated software platforms, networking and other equipment, human resource in India;

(*c*) "specified data centre" means a data centre which is—

(*i*) set up under an approved scheme and is notified in this behalf by the Central Government in the Ministry of Electronics and Information Technology; and

(*ii*) owned and operated by an Indian company.'.

Amendment of Schedule VI.

125. In Schedule VI to the Income-tax Act, in the Table, in Note 1, in clause (*g*),—

(*a*) for the long line, the following item shall be substituted, namely:—

"(*C*) of which all the units other than the unit held by a sponsor or manager are held by non-residents except,—

(*I*) where such non-resident becomes resident under section 6(*2*) or (*3*) or (*4*) or (*5*) or (*6*) or (*7*) in any tax year subsequent to that tax year; and

(*II*) the number of units held by such resident unit holder or holders do not exceed 5% of the total units issued and shall fulfil such other conditions as may be prescribed; or";

(*b*) in sub-clause (*ii*), in item (*A*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of Schedule VII.

126. In Schedule VII to the Income-tax Act, in the Table, after Sl. No. 48 and the entries relating thereto, the following shall be inserted, namely:—

"49.	New Development Bank.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.".

Amendment of Schedule XI.

127. In Schedule XI to the Income-tax Act,—

(*a*) in Part A,—

(*i*) in paragraph 4,—

(*A*) clause (*c*) shall be omitted;

(*B*) for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) the fund shall be a fund—

(*i*) of an establishment to which the provisions of section 1(*3*) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 apply; or 19 of 1952.

(*ii*) of an establishment notified by the Central Provident Fund Commissioner under section 1(*4*) of the said Act,

and such establishment shall obtain exemption under section 17 of the said Act from the operation of all or any of the provisions of any scheme as referred to in that section;";

(*ii*) in paragraph 5, sub-paragraph (*4*) shall be omitted;

(*iii*) for paragraph 6, the following paragraph shall be substituted, namely:—

"6. Employer's annual contributions, when deemed to be income received by employee.—The portion of the annual accretion in the tax year to the balance of an employee in a recognised provident fund consisting of interest credited on the balance to the credit of an employee in so far as it is allowed at a rate exceeding such rate as fixed by the Central Government by notification, shall be deemed to have been received by the employee and included in his total income for that tax year and shall be liable to income-tax.";

(*b*) in Part C, in paragraph 1,—

(*i*) clause (*d*) shall be omitted;

(*ii*) for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) to regulate investment or deposit of the moneys of a recognised or an approved fund;".

Amendment of Schedule XII.

128. In Schedule XII to the Income-tax Act, in Part A, after serial number 27 and the entries relating thereto, the following shall be inserted, namely:—

"28. Beryllium bearing minerals.

29. Glauconite.

30. Graphite.

31. Indium bearing minerals.

32. Lithium bearing minerals.

33. Niobium bearing minerals.

34. Potash.

35. Rhenium bearing minerals.

36. Tantalum bearing minerals.".

Amendment of Schedule XIV.

129. In Schedule XIV to the Income-tax Act, in paragraph 4,—

(*i*) in sub-paragraph (*1*), in clause (*a*), for the words "this rule", the words "this paragraph" shall be substituted;

(*ii*) after sub-paragraph (*2*), the following sub-paragraph shall be inserted, namely:—

"(*3*) The amount not deductible under sub-clause (*i*) or (*ii*) of section 35(*b*), which is added under sub-paragraph (*1*)(*a*), shall be allowed subsequently as a deduction in a tax year in accordance with the provisions of the said sub-clause, as the case may be.".

CHAPTER IV

THE FOREIGN ASSETS OF SMALL TAXPAYERS DISCLOSURE SCHEME, 2026

Short title and commencement.

130. (*1*) This Scheme may be called the Foreign Assets of Small Taxpayers Disclosure Scheme, 2026.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

131. (*1*) In this Scheme, unless the context otherwise requires,—

(*a*) "assessee" means a person,—

(*i*) being a resident in India within the meaning of section 6 of the Income-tax Act, 1961 in the previous year; or 43 of 1961.

(*ii*) being a non-resident or not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the said Act in the previous year, who was resident in India either—

(*A*) in the previous year to which the income referred to in section 4 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 relates; or 22 of 2015.

(*B*) in the previous year in which the undisclosed asset located outside India was acquired;

(*b*) "assessment" includes reassessment;

(*c*) "assessment year" shall have the same meaning as assigned to it in clause (*9*) of section 2 of the Income-tax Act, 1961; 43 of 1961.

(*d*) "Board" means the Central Board of Direct Taxes constituted under section 3 of the Central Boards of Revenue Act, 1963; 54 of 1963.

(*e*) "declarant" means a person who files declaration under section 116;

(*f*) "declaration" means the declaration filed under section 116;

(*g*) "last date" means such date as may be notified by the Central Government in the Official Gazette;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) "previous year" shall have the same meaning as assigned to it in clause (*34*) of section 2 of the Income-tax Act, 1961; 43 of 1961.

(*j*) "undisclosed asset located outside India" means an asset (including financial interest in any entity) located outside India, held by the assessee in his name or in respect of which he is a beneficial owner, and he has no explanation about the source of investment in such asset or the explanation given by him, is in the opinion of the Assessing Officer, unsatisfactory;

(*k*) "undisclosed foreign income" means the total amount of income of an assessee from a source located outside India which was chargeable to tax in India but has not been offered to tax under the Income-tax Act, 1961; and 43 of 1961.

(*l*) "value of the asset" means the fair market value of the asset determined in such manner as may be prescribed.

(*2*) Words and expressions used herein and not defined but defined in the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or the Income-tax Act, 2025 shall have the meanings respectively assigned to them in those Acts. 43 of 1961. 22 of 2015. 30 of 2025.

Declaration by declarant.

132. Subject to the provisions of this Scheme, any person may make, on or after the date of commencement of this Scheme but on or before the last date, a declaration, for any previous year, in respect of any income or asset referred to in section 117, where—

(*a*) he has failed to furnish a return under section 139 of the Income-tax Act, 1961; or

43 of 1961.

(*b*) he has failed to disclose such asset or income, in a return of income furnished by him under the Income-tax Act, 1961 before the date of commencement of this Scheme; or

43 of 1961.

(*c*) such asset or income has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961.

43 of 1961.

Amount payable by declarant.

133. The declaration referred to in section 116 may be filed in respect of assets or income as specified in column (2) of the Table below and in respect of such assets or income, the amount payable by the declarant under this Scheme shall be as specified in column (3), subject to the conditions in column (4), of the said Table:

TABLE

Sl. No.	Type of assets or income	Amount payable	Conditions
(1)	(2)	(3)	(4)
1.	(*a*) Undisclosed asset located outside India; or (*b*) undisclosed foreign income.	Aggregate of,— (*i*) tax at the rate of thirty per cent. of the value of the undisclosed asset located outside India as on the 31st March, 2026; (*ii*) tax at the rate of thirty per cent. of the undisclosed foreign income; and (*iii*) an amount equal to one hundred per cent. of tax determined in clauses (*i*) and (*ii*).	The aggregate value of the undisclosed asset located outside India and the undisclosed foreign income does not exceed one crore rupees.
2.	(*a*) Asset located outside India acquired from income accruing or arising outside India, by an assessee, during the period in which such assessee was a non-resident, but such assets were not declared by him in the relevant Schedule in the return of income on becoming a resident; or	A fee of one lakh rupees.	The value of the asset located outside India does not exceed five crore rupees.

(1)	(2)	(3)	(4)
	(*b*) asset located outside India acquired from income which has been offered to tax under the Income-tax Act, 1961 (43 of 1961) by the assessee, but such assets were not declared by him in the relevant Schedule in the return of income.		

Manner of making declaration.

134. (*1*) A declaration under section 116 shall be made complete in all respects to the prescribed income-tax authority, in such form and shall be verified in such manner, as may be prescribed.

(*2*) The verification referred to in sub-section (*1*) shall be made electronically, so as to verify that—

(*a*) the assessee making the declaration is an eligible assessee; and

(*b*) the declaration of income or assets is in accordance with the provisions of this Scheme.

(*3*) The declaration made under sub-section (*1*) shall be deemed to be invalid, if—

(*a*) any material particular furnished in the declaration is found to be false at any stage; or

(*b*) the declarant violates any of the conditions referred to in this Scheme.

Procedure relating to manner of payment.

135. (*1*) After electronic verification of the declaration as specified in sub-section (*2*) of section 118, the amount payable by the assessee shall be communicated electronically, within a period of one month from the end of the month in which the declaration is made, by way of an order in such form and manner, as may be prescribed.

(*2*) The assessee shall pay the amount determined under sub-section (*1*) within a period of two months from the end of the month in which the order referred to in the said sub-section was received by him and the payment shall be made in such manner, as may be prescribed.

(*3*) Where the assessee fails to pay the amount determined under sub-section (*1*) or any part thereof within the period specified in sub-section (*2*), the assessee may pay such amount within a further period not exceeding two months, along with simple interest at the rate of one per cent. for every month or part of a month on such amount.

(*4*) The assessee shall, upon making the payment under sub-section (*2*) or sub-section (*3*), as the case may be, intimate the details of such payment to the prescribed income-tax authority, in such form and manner, as may be prescribed, within the extended period specified in sub-section (*3*).

(*5*) Upon receipt of the intimation referred to in sub-section (*4*), where the intimation is in accordance with the order under sub-section (*1*), an order certifying the payment of the amount as per the declaration, shall be communicated electronically to the assessee, in such form and manner, as may be prescribed, within one month from the end of the month of receipt of such intimation.

(*6*) Every order made under sub-section (*5*) shall be conclusive as to the matters stated therein.

Any income or asset declared not to be included in total income.

136. The income or the amount of investment in an asset, which has been declared in the manner provided in section 118 shall not be included in the total income of the declarant for any assessment year under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, if the declarant makes the payment of amount referred to in section 119 within the extended period specified in sub-section (*3*) of the said section.

43 of 1961.

22 of 2015.

Any income or asset declared not to affect finality of completed assessments.

137. In respect of income or asset declared or any amount paid thereon, the declarant shall not be entitled to claim for rectification or revision of any assessment made under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or claim any set off or relief in any appeal, reference or other proceeding in relation to any such assessment.

43 of 1961.

22 of 2015.

Amount paid in pursuance of declaration non-refundable.

138. No amount paid under section 119 in pursuance of a declaration made in the manner provided in section 118 shall be refundable.

Grant of immunity from penalty and prosecution.

139. Notwithstanding anything contained in the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, a declarant who makes a valid declaration under this Scheme and pays any amount, whether as tax, fee or otherwise, as the case may be, in accordance with the provisions of this Scheme, shall be granted immunity from the levy of any further tax or penalty and also from prosecution under the said Act in respect of income or asset so declared, for the previous year ending on the 31st March, 2026 or any earlier previous year.

22 of 2015.

Non-application of Scheme.

140. The provisions of this Scheme shall not apply in respect of—

(*a*) any income or asset which represents, directly or indirectly, proceeds of crime in respect of which proceedings have been initiated, or pending under the Prevention of Money-laundering Act, 2002; or

15 of 2003.

(*b*) any income or asset relating to an assessment year for which assessment proceedings have been completed under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

22 of 2015.

Effect of declaration on pending assessment proceedings.

141. Where a declaration of any income or asset is made under this Scheme and assessment proceedings under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 are pending in respect of such income or assets, the Assessing Officer shall take such declaration into account while finalising such assessment order.

43 of 1961.

22 of 2015.

Power of Board to issue directions, etc.

142. (*1*) The Board may, from time to time, issue such directions or orders to the prescribed income-tax authorities, as it may deem fit:

Provided that no direction or order shall be issued so as to require that a particular case be disposed of in a particular manner.

(*2*) Without prejudice to the generality of the foregoing power, the Board may, if it considers necessary or expedient so to do, for the purposes of this Scheme, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the prescribed income-tax authorities in any work relating to this Act, including collection of revenue and issue such order, by way of relaxation of any provision of this Chapter or otherwise, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to make rules.

143. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form in which a declaration may be made and the manner of its verification under sub-section (*1*) of section 118;

(*b*) the form and manner in which order shall be passed under sub-section (*1*) of section 119;

(*c*) the manner of making payment under sub-section (*2*) of section 119;

(*d*) the form and manner of intimation of payment under sub-section (*4*) of section 119;

(*e*) the form and manner in which the order certifying the payment shall be communicated under sub-section (*5*) of section 119;

(*f*) the manner of calculating the value of the asset under this Scheme;

(*g*) the manner of calculating the amount payable under this Scheme;

(*h*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules for carrying out the provisions of this Scheme.

(*3*) Every rule made by the Central Government under this Scheme shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties.

144. (*1*) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty.

(*2*) No order under sub-section (*1*) shall be made after the expiry of period of two years from the date on which provisions of this Scheme come into force.

(*3*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

CHAPTER V

INDIRECT TAXES

Customs

Amendment of section 1.

145. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 1, in sub-section (*2*), after the words "whole of India", the words ", fishing and fishing related activities by Indian-flagged fishing vessels beyond territorial waters of India" shall be inserted. 52 of 1962.

Amendment of section 2.

146. In section 2 of the Customs Act, clause (*28A*) shall be renumbered as clause (*28B*) thereof and before clause (*28B*) as so renumbered, the following clause shall be inserted, namely:—

'(*28A*) "Indian-flagged fishing vessel" means a vessel which is used or intended to be used for the purpose of fishing in the seas and entitled to fly the flag of India;'.

Amendment of section 28.

147. In section 28 of the Customs Act, in sub-section (*6*), in clause (*i*), for the words "be deemed to be conclusive as to the matters stated therein", the words, brackets and figure ", be deemed to be conclusive as to the matters stated therein and penalty so paid under sub-section (*5*), on determination under this sub-section, shall also be deemed to be a charge for non-payment of duty" shall be substituted.

Amendment of section 28J.

148. In the Customs Act, in section 28J, in sub-section (*2*),—

(*a*) for the words "three years", the words "five years" shall be substituted;

(*b*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that in respect of any advance ruling in force on the date on which the Finance Bill, 2026 receives the assent of the President, the Authority shall, upon a request by the applicant, extend the validity for five years from the date of the ruling.".

Insertion of new section 56A.

149. After section 56 of the Customs Act, the following section shall be inserted, namely:—

Special provision for fishing and fishing related activities.

"56A. (*1*) Notwithstanding anything contained in this Act or in any other law for the time being in force, fish harvested by an Indian-flagged fishing vessel beyond territorial waters of India,—

(*a*) may be brought into India free of duty;

(*b*) that has landed at foreign port may be treated as export of goods,

in such manner and subject to such conditions as may be provided by rules.

(*2*) The Board may make regulations providing for the form and manner of making an entry in respect of fish harvested including its declaration, custody, examination, assessment of duty, clearance, transit or transhipment.".

Substitution of new section for section 67.

150. In the Customs Act, for section 67, the following section shall be substituted, namely:—

Removal of goods from one warehouse to another.

"67. The owner of any warehoused goods may remove them from one warehouse to another, subject to such conditions as may be prescribed.".

Amendment of section 84.

151. In section 84 of the Customs Act, in clause (*b*), for the words "the examination", the words "the custody, examination" shall be substituted.

Customs Tariff

51 of 1975.

Amendment of First Schedule.

152. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall—

(*a*) be amended in the manner specified in the Second Schedule;

(*b*) be also amended in the manner specified in the Third Schedule; and

(*c*) with effect from the 1st day of May, 2026, be also amended in the manner specified in,—

(*i*) the Fourth Schedule; and

(*ii*) the Fifth Schedule.

Central Goods and Services Tax

12 of 2017.

Amendment of section 15.

153. In the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the Central Goods and Services Tax Act), in section 15, in sub-section (*3*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

Amendment of section 34.

154. In section 34 of the Central Goods and Services Tax Act, in sub-section (*1*), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (*b*) of sub-section (*3*) of section 15 is given" shall be inserted.

Amendment of section 54.

155. In section 54 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*6*), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(*b*) in sub-section (*14*), after the words, brackets and figures "sub-section (*5*) or sub-section (*6*)", the words ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

Amendment of section 101A.

156. In section 101A of the Central Goods and Services Tax Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

'(*1A*) Notwithstanding anything contained in sub-section (*1*), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case,—

(*a*) the provisions of sub-sections (*2*) to (*13*) shall not apply; and

(*b*) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority.

Explanation.—For the purposes of this sub-section, the expression "existing Authority" shall include a Tribunal.'.

Integrated Goods and Services Tax

Amendment of section 13.

157. In section 13 of the Integrated Goods and Services Tax Act, 2017, in sub-section (*8*), clause (*b*) shall be omitted. 13 of 2017.

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENT TO THE FINANCE ACT, 2001

Amendment of Seventh Schedule to Act 14 of 2001.

158. In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Sixth Schedule, with effect from the 1st day of May, 2026.

PART II

AMENDMENTS TO THE FINANCE (NO. 2) ACT, 2004

Amendment of Act 23 of 2004.

159. In the Finance (No. 2) Act, 2004, in section 98, in the Table, against serial number 4,—

(*i*) against entry (*a*) relating to sale of an option in securities, in column (*3*), for the figures and word "0.1 per cent.", the figures and word "0.15 per cent." shall be substituted;

(*ii*) against entry (*b*) relating to sale of an option in securities, where option is exercised, in column (*3*), for the figures and word "0.125 per cent.", the figures and word "0.15 per cent." shall be substituted;

(*iii*) against entry (*c*) relating to sale of a futures in securities, in column (*3*), for the figures and word "0.02 per cent.", the figures and word "0.05 per cent." shall be substituted.

PART III

AMENDMENTS TO THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME AND ASSETS) AND IMPOSITION OF TAX ACT, 2015

Amendment of Act 22 of 2015.

160. In the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015,—

(*a*) in section 49, after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2024, namely:—

"Provided further that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.";

(*b*) in section 50, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2024, namely:—

"Provided that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.".

PART IV

AMENDMENT TO THE FINANCE ACT, 2025

Amendment of Act 7 of 2025.

161. In the Finance Act, 2025, in section 20, in clause (*a*), in sub-clause (*ii*), for the word "both", the word "all" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2025.

THE FIRST SCHEDULE

(*See* sections 2 and 3)

PART I

A.—INCOME-TAX UNDER THE INCOME-TAX ACT, 1961

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*31*)(*vii*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part I-A referred to as the said Act), not being a case to which Paragraphs B, C, D and E of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs.10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the previous year 2023-24 does not exceed Rs. 400 crores	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or	50 per cent.;

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	
(*ii*) on the balance, if any, of the total income	35 per cent.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with Paragraphs A to E, or the provisions of section 111A or section 112 or section 112A of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of 10 per cent.; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of 15 per cent.; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of 25 per cent.; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 5,00,00,000, at the rate of 37 per cent.;

A	B	C
		(v) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000 but is not covered in clauses (*iii*) and (*iv*), at the rate of 15 per cent.; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15 per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of 10 per cent; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of 15 per cent.
3.	Every co-operative society.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 7 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 12 per cent.
4.	Every firm or local authority.	Where the total income exceeds Rs. 1,00,00,000, at the rate of 12 per cent.
5.	Every domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 7 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 12 per cent.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 2 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 5 per cent.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

$W_o = U_o + V_o$

where,—

W_o= the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

U_o= the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

V_o= the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	Rs. 50,00,000. Rs. 1,00,00,000. Rs. 2,00,00,000. Rs. 5,00,00,000.	Rs. 1,00,00,000. Rs. 2,00,00,000. Rs. 5,00,00,000. -
2.	Table 1: Sl. No. 2.B.	Rs. 50,00,000. Rs. 1,00,00,000.	Rs. 1,00,00,000. -
3.	Table 1: Sl. No. 3.B.	Rs. 1,00,00,000. Rs. 10,00,00,000.	Rs. 10,00,00,000. -
4.	Table 1: Sl. No. 4.B.	Rs. 1,00,00,000.	-
5.	Table 1: Sl. Nos. 5.B and 6.B.	Rs. 1,00,00,000. Rs. 10,00,00,000.	Rs. 10,00,00,000. -

B.— INCOME-TAX UNDER THE INCOME-TAX ACT, 2025

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*77*)(*g*) of the Income-tax Act, 2025 (hereafter in this Part I-B referred to as the said Act), not being a case to which Paragraphs B, C, D and E of this Part applies,— 30 of 2025.

Rates of income-tax

(*1*) where the total income does not exceed ₹ 250000	*Nil*;
(*2*) where the total income exceeds ₹ 250000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 250000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 12500 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 112500 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 300000	*Nil*;
(*2*) where the total income exceeds ₹ 300000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 300000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 10000 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 110000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 500000	*Nil*;
(*2*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	20% of the amount by which the total income exceeds ₹ 500000;
(*3*) where the total income exceeds ₹ 1000000	₹ 100000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 10000	10% of the total income;
(*2*) where the total income exceeds ₹ 10000 but does not exceed ₹ 20000	₹ 1000 *plus* 20% of the amount by which the total income exceeds ₹ 10000;
(*3*) where the total income exceeds ₹ 20000	₹ 3000 *plus* 30% of the amount by which the total income exceeds ₹ 20000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the tax year 2024-25 does not exceed ₹ 400 crores;	25% of the total income;
(*ii*) other than that referred to in item (*i*).	30% of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	50%;
(*ii*) on the balance, if any, of the total income.	35%.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with Paragraphs A to E, or the provisions of section 196, 197 or 198 of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; (*ii*) Hindu undivided family; or	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%;

A	B	C
	(*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in (*iii*) and (*iv*) above, at the rate of 15%; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
3.	Every co-operative society.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
4.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
5.	Every domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Wn = Un + Vn

where,—

Wn = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Un = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

Vn = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	₹ 50,00,000. ₹ 1,00,00,000. ₹ 2,00,00,000. ₹ 5,00,00,000.	₹ 1,00,00,000. ₹ 2,00,00,000. ₹ 5,00,00,000. -
2.	Table 1: Sl. No. 2.B.	₹ 50,00,000. ₹1,00,00,000.	₹ 1,00,00,000. -
3.	Table 1: Sl. No. 3.B.	₹ 1,00,00,000. ₹ 10,00,00,000.	₹ 10,00,00,000. -
4.	Table 1: Sl. No. 4.B.	₹ 1,00,00,000.	-
5.	Table 1: Sl. Nos. 5.B and 6.B.	₹1,00,00,000. ₹ 10,00,00,000.	₹ 10,00,00,000. -

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 393(*1*) [Table: Sl. Nos. 1(i) and 5], 393(*2*) [Table: Sl. Nos. 7, 8, 9 and 17] and 393(*3*) [Table: Sl. Nos. 1, 2 and 3] of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part referred to as the said Act), tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

		Rate of income-tax
1.	In the case of a person other than a company— (*a*) where the person is resident in India,—	
	(*i*) on income by way of interest other than "Interest on securities"	10%;

	(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*iii*) on income by way of winnings from horse races	30%;
	(*iv*) on income by way of net winnings from online games	30%;
	(*v*) on income by way of insurance commission	2%;
	(*vi*) on income by way of interest payable on— (*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act (*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder (*C*) any security of the Central Government or State Government	10%;
	(*vii*) on any other income	10%;
	(*b*) where the person is not resident in India,—	
	(*i*) in the case of a non-resident Indian,—	
	(*A*) on any investment income	20%;
	(*B*) on income by way of long-term capital gains referred to in section 214 or 197(*4*) of the said Act	12.5%;
	(*C*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;
	(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act]	12.5%;
	(*E*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;

	(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, or in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;
	(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*K*) on income by way of winnings from horse races	30%;
	(*L*) on income by way of net winnings from online games	30%;
	(*M*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20%;
	(*O*) on the whole of the other income	30%;
	(*ii*) in the case of any other person,—	
	(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;

	(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;
	(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*F*) on income by way of winnings from horse races	30%;
	(*G*) on income by way of net winnings from online games	30%;
	(*H*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*I*) on income by way of long-term capital gains referred to in section 197(*4*) of the said Act	12.5%;
	(*J*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;

	(*K*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act	12.5%;
	(*L*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20%;
	(*N*) on the whole of the other income	30%;
2.	In the case of a company,— (*a*) where the company is a domestic company—	
	(*i*) on income by way of interest other than "Interest on securities"	10%;
	(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*iii*) on income by way of winnings from horse races	30%;
	(*iv*) on income by way of net winnings from online games	30%;
	(*v*) on any other income	10%;
	(*b*) where the company is not a domestic company—	
	(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*ii*) on income by way of winnings from horse races	30%;
	(*iii*) on income by way of net winnings from online games	30%;
	(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;
	(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, or in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;

	(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in with that policy—	
	(*A*) where the agreement is made after the 31st March, 1961 but before the 1st April, 1976	50%;
	(*B*) where the agreement is made after the 31st March, 1976	20%;
	(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy—	
	(*A*) where the agreement is made after the 29th February, 1964 but before the 1st April, 1976	50%;
	(*B*) where the agreement is made after the 31st March, 1976	20%;
	(*viii*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*ix*) on income by way of long-term capital gains referred to in section 197(*4*) of the said Act	12.5%;
	(*x*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;
	(*xi*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II] [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act	12.5%;
	(*xii*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20%;
	(*xiv*) on any other income	35%;

Note.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in section 212 of the said Act.

Surcharge on income-tax

The amount of income-tax deducted as per the provisions of this Part, in the case of a person as specified in column B of the Table below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such tax.

TABLE

Sl. No.	Person in respect of which deduction has to be made	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, except in case where the income of such person, is chargeable to tax under section 202 of the said Act.	(*i*) Where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 50000000, at the rate of 37%; (*v*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, but is not covered under clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes dividend income or capital gains under sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C
2.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but is not covered under clause (*iii*), at the rate of 15%; (*v*) where the total income includes dividend income or capital gains under sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed 15% and the clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.
4.	Every co-operative society, being a non-resident.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 12%.

A	B	C
5.	Every firm, being a non-resident.	Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 5%.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under section 316(*5*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part referred to as the said Act) or section 317(*2*) or 318 or 319 or 320(*2*) of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 392 [other than sub-section (*7*) of the said section] of the said Act or deducted under section 393(*1*) [Table: Sl. No. 8(*iii*)] of the said Act or in which the "advance tax" payable under Chapter XIX-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Part A, B, C or D of Chapter XIII or section 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 193, 194, 195, 199, 200, 201, 202, 203, 204, 206, 207, 208, 209, 210, 211, 214, 218 or 334 of the said Act] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being a case to which Paragraphs B, C, D and E of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 250000	*Nil*;
(*2*) where the total income exceeds ₹ 250000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 250000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 12500 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 112500 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 300000	*Nil*;
(*2*) where the total income exceeds ₹ 300000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 300000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 10000 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 110000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 500000	*Nil*;
(*2*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	20% of the amount by which the total income exceeds ₹ 500000;
(*3*) where the total income exceeds ₹ 1000000	₹ 100000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 10000	10% of the total income;
(*2*) where the total income exceeds ₹ 10000 but does not exceed ₹ 20000	₹ 1000 *plus* 20% of the amount by which the total income exceeds ₹ 10000;
(*3*) where the total income exceeds ₹ 20000	₹ 3000 *plus* 30% of the amount by which the total income exceeds ₹ 20000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the tax year 2024-25 does not exceed ₹ 400 crores;	25% of the total income;
(*ii*) other than that referred to in item (*i*)	30% of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	50%;
(*ii*) on the balance, if any, of the total income	35%.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with the Paragraphs A to E, or the provisions of section 196, 197 or 198 of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in (*iii*) and (*iv*) above, at the rate of 15%; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
3.	Every co-operative society.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
4.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
5.	Every domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Wa = Ua + Va

where,—

Wa = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Ua = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

Va = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	₹ 5000000. ₹10000000. ₹ 20000000. ₹ 50000000.	₹ 10000000. ₹ 20000000. ₹ 50000000. -

A	B	C	D
2.	Table 1: Sl. No. 2.B.	₹ 5000000. ₹10000000.	₹ 10000000. -
3.	Table 1: Sl. No. 3.B.	₹ 10000000. ₹ 100000000.	₹ 100000000. -
4.	Table 1: Sl. No. 4.B.	₹ 10000000.	-
5.	Table 1: Sl. No. 5.B and 6.B.	₹10000000. ₹ 100000000.	₹100000000. -

PART IV

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

A.—UNDER THE INCOME-TAX ACT, 1961

[*See* section 2(*7*)(*b*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*1A*)(*a*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part IV-A referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 57 to 59 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 58(*2*) of the said Act shall apply subject to the modification that the reference to section 40A of the said Act therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in section 2(*1A*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*1A*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

B.—UNDER THE INCOME-TAX ACT, 2025

[*See* section 3(*18*)(*c*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*5*)(*a*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part IV-B referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 93 to 95 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 94(*2*) of the said Act shall apply subject to the modification that the reference to section 36 of the said Act therein shall be construed as not including a reference to sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) of section 36.

Rule 2.—Agricultural income of the nature referred to in section 2(*5*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 28, 29, 30, 31, 32, 33, 34, 35, 36 [other than sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) thereof], 37, 38, 39, 40, 42 and 66 of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*5*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 21 to 25 of the said Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the tax year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the

case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the tax year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that tax year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the tax year commencing on the 1st April, 2026, or, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the tax years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) or (*10*) of this Act,—

(*i*) the loss so computed for the tax year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the tax year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the tax year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the tax year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the tax year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the tax year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the tax year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the tax year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the tax year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 516 relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

Rule 12.—Where a reference is made in this Part to any tax year commencing on the 1st April, 2025 or to any earlier tax year, the same shall be construed as a reference to the corresponding previous year under the Income-tax Act, 1961 (43 of 1961) as provided in section 536(*3*) of the said Act.

THE SECOND SCHEDULE

[*See* section 152(*a*)]

In the First Schedule to the Customs Tariff Act, in Chapter 66,—

(*i*) for the entry in column (4) occurring against tariff items 6601 91 00 and 6601 99 00, the entry "20% or Rs. 60 per piece, whichever is higher" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff items 6603 20 00, 6603 90 10 and 6603 90 90, the entry "10% or Rs. 25 per kg., whichever is higher" shall be substituted.

THE THIRD SCHEDULE

[*See* section 152(*b*)]

In the First Schedule to the Customs Tariff Act, in Chapter 98, for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "10%" shall be substituted.

THE FOURTH SCHEDULE

[*See* section 152(*c*)(*i*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)

(*1*) in Chapter 3, in heading 0306, for tariff item 0306 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"0306 19	--	*Other :*			
0306 19 10	---	Krill	kg.	15%	-
0306 19 90	---	Other	kg.	30%	-";

(*2*) in Chapter 8,—

(*i*) in heading 0802, for tariff item 0802 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"0802 99	--	*Other :*			
0802 99 10	---	Pecan nuts	kg.	30%	90%
0802 99 90	---	Other	kg.	100%	90%";

(*ii*) in heading 0810, for tariff item 0810 40 00 and the entries relating thereto, the following shall be substituted, namely:—

"0810 40	-	*Cranberries, bilberries and other fruits of the genus Vaccinium :*			
0810 40 10	---	Cranberries	kg.	10%	20%
0810 40 20	---	Blueberries	kg.	10%	20%
0810 40 90	---	Other	kg.	30%	20%";

(*iii*) in heading 0811, for tariff items 0811 90 10 to 0811 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Containing added sugar :*			
0811 90 11	----	Cranberries	kg.	10%	20%
0811 90 12	----	Blueberries	kg.	10%	20%
0811 90 19	----	Other	kg.	30%	20%
	---	*Other:*			
0811 90 91	----	Cranberries	kg.	10%	20%
0811 90 92	----	Blueberries	kg.	10%	20%
0811 90 99	----	Other	kg.	30%	20%";

(*iv*) in heading 0813, after tariff item 0813 40 20 and the entries relating thereto, the following shall be inserted, namely:—

"0813 40 30	---	Cranberries	kg.	10%	20%
0813 40 40	---	Blueberries	kg.	10%	20%";

(*3*) in Chapter 12, in heading 1207, after tariff item 1207 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"1207 99 50	---	Shea nuts	kg.	15%	20%";

(*4*) in Chapter 13, in heading 1302, for tariff items 1302 19 19 to 1302 19 30 and the entries relating thereto, the following shall be substituted, namely:—

"1302 19 21	----	Of *Withania somnifera*	kg.	30%	-
1302 19 22	----	Of *Bacopa monnieri*	kg.	30%	-
1302 19 23	----	Of *Berberis aristata*	kg.	30%	-
1302 19 24	----	Of *Boswellia serrata*	kg.	30%	-
1302 19 25	----	Of *Emblica officinalis*	kg.	30%	-
1302 19 26	----	Of *Ocimum sanctum*	kg.	30%	-
1302 19 27	----	Of *Capsicum annuum*	kg.	30%	-
1302 19 28	----	Of *Phaseolus vulgaris*	kg.	30%	-
1302 19 31	----	Of *Piper nigrum*	kg.	30%	-
1302 19 32	----	Of *Pterocarpus marsupium*	kg.	30%	-
1302 19 33	----	Of *Punica granatum*	kg.	30%	-
1302 19 34	----	Of *Salacia reticulata*	kg.	30%	-
1302 19 35	----	Of *Tagetes erecta*	kg.	30%	-
1302 19 36	----	Of *Terminalia bellirica*	kg.	30%	-
1302 19 37	----	Of *Curcuma longa*	kg.	30%	-
1302 19 38	----	Of *Zingiber officinale*	kg.	30%	-
1302 19 39	----	Other	kg.	30%	-
1302 19 50	---	Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 60	---	Purified and distilled CNSL (Cardanol)	kg.	30%	-";

(*5*) in Chapter 20, in heading 2008,—

(*i*) for tariff item 2008 93 00 and the entries relating thereto, the following shall be substituted, namely:—

"2008 93	--	*Cranberries* (*Vaccinium macrocarpon, Vaccinium oxycoccos*)*; lingonberries* (*Vaccinium vitis-idaea*)*:*			
2008 93 10	---	Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*)	kg.	5%	-
2008 93 90	---	Other	kg.	30%	-";

(*ii*) after tariff item 2008 99 14 and the entries relating thereto, the following shall be inserted, namely:—

"2008 99 15	----	Blueberries	kg.	10%	-";

(*iii*) after tariff item 2008 99 94 and the entries relating thereto, the following shall be inserted, namely:—

"2008 99 95	----	Blueberries	kg.	10%	-";

(*6*) in Chapter 21, in heading 2106, for tariff item 2106 90 50 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Compound preparations for making beverages:*			
2106 90 51	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C	kg.	150%	-
2106 90 59	----	Other	kg.	50%	-";

(*7*) in Chapter 22, in heading 2202, for tariff items 2202 99 20 to 2202 99 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Fruit pulp or fruit juice based drinks:*			
2202 99 21	----	Cranberry products	l	10%	-

2202 99 29	----	Other	l	30%	-
	---	*Beverages containing milk:*			
2202 99 31	----	Cranberry products	l	10%	-
2202 99 39	----	Other	l	30%	-
	---	*Other :*			
2202 99 91	----	Cranberry products	l	10%	-
2202 99 99	----	Other	l	30%	-”;

(*8*) in Chapter 25, in heading 2529, for tariff item 2529 22 00 and the entries relating thereto, the following shall be substituted, namely:—

“2529 22	--	*Containing by weight more than 97 % of calcium fluoride :*			
2529 22 10	---	Acid grade	kg.	2.5%	-
2529 22 90	---	Other	kg.	5%	-”;

(*9*) in Chapter 26, in heading 2615, for tariff item 2615 10 00 and the entries relating thereto, the following shall be substituted, namely:—

“2615 10	-	*Zirconium ores and concentrates :*			
2615 10 10	---	Hafnium	kg.	Free	-
2615 10 90	---	Other	kg.	Free	-”;

(*10*) in Chapter 28, in heading 2841, for tariff item 2841 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“2841 90	-	*Other :*			
2841 90 10	---	Ammonium metavanadate	kg.	2.5%	-
2841 90 90	---	Other	kg.	7.5%	-”;

(*11*) in Chapter 29,—

(*i*) in heading 2905, tariff item 2905 14 30 and the entries relating thereto shall be omitted;

(*ii*) in heading 2915,—

(*a*) for tariff item 2915 90 10 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Acetyl chloride, Propionyl chloride :*			
2915 90 11	----	Acetyl chloride	kg.	7.5%	-
2915 90 12	----	Propionyl chloride	kg.	7.5%	-”;

(*b*) after tariff item 2915 90 95 and the entries relating thereto, the following shall be inserted, namely:—

“2915 90 96	----	Triethyl orthoformate	kg.	5%	-”;

(*iii*) in heading 2916, for tariff item 2916 34 00 and the entries relating thereto, the following shall be substituted, namely:—

“2916 34	--	*Phenylacetic acid and its salts :*			
2916 34 10	---	Phenylacetic acid	kg.	7.5%	-
2916 34 90	---	Other	kg.	7.5%	-”;

(*iv*) in heading 2917,—

(*a*) for tariff item 2917 19 20 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Malonic acid, its salts and esters :*			
2917 19 21	----	Malonic acid	kg.	7.5%	-
2917 19 22	----	Diethyl malonate	kg.	5%	-

2917 19 29	----	Other	kg.	7.5%	-”;

(*b*) for the entry in column (2) occurring against tariff item 2917 19 70, the entry “--- Ethoxy methylene malonate” shall be substituted;

(*v*) in heading 2918,—

(*a*) after tariff item 2918 30 60 and the entries relating thereto, the following shall be inserted, namely:—

“2918 30 70	---	Methyl alpha-phenylacetoacetate	kg.	7.5%	-”;

(*b*) after tariff item 2918 99 30 and the entries relating thereto, the following shall be inserted, namely:—

“2918 99 40	---	P-2-P methyl glycidic acid and its esters	kg.	7.5%	-”;

(*vi*) in heading 2922,—

(*a*) after tariff item 2922 19 19 and the entries relating thereto, the following shall be inserted, namely:—

“2922 19 30	---	DL-2 Aminobutanol	kg.	5%	-”;

(*b*) for tariff item 2922 43 00 and the entries relating thereto, the following shall be substituted, namely:—

“2922 43	--	*Anthranilic acid and its salts:*			
2922 43 10	---	Anthranilic acid	kg.	7.5%	-
2922 43 90	---	Other	kg.	7.5%	-”;

(*vii*) in heading 2924, for tariff item 2924 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Other:*			
2924 29 91	----	Alpha-phenylacetoacetamide	kg.	7.5%	-
2924 29 99	----	Other	kg.	7.5%	-”;

(*viii*) in heading 2927, after tariff item 2927 00 10 and the entries relating thereto, the following shall be inserted, namely:—

“2927 00 20	---	Azobisisobutyronitrile (AIBN)	kg.	7.5%	-”;

(*ix*) in heading 2932,—

(*a*) after tariff item 2932 20 30 and the entries relating thereto, the following shall be inserted, namely:—

“2932 20 40	---	Gibberellic acid	kg.	5%	-
2932 20 50	---	Aceto butyrolactone	kg.	5%	-”;

(*b*) after tariff item 2932 99 20 and the entries relating thereto, the following shall be inserted, namely:—

“2932 99 30	---	Artemisinin	kg.	5%	-
2932 99 40	---	3,4-MDP-2-P methyl glycidic acid	kg.	7.5%	-
2932 99 50	---	3,4-MDP-2-P methyl glycidate	kg.	7.5%	-”;

(*x*) in heading 2933,—

(*a*) for tariff item 2933 32 10 and the entries relating thereto, the following shall be substituted, namely:—

“2933 32 20	---	Piperidine	kg.	7.5%	-
2933 32 30	---	Mepiquate chloride	kg.	7.5%	-”;

(*b*) for the entry in column (2) occurring against tariff item 2933 37 00, the entry “-- N-Phenethyl-4-piperidone (NPP)” shall be substituted;

(*c*) after tariff item 2933 39 60 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 70	---	4-Piperidone	kg.	7.5%	-
2933 39 80	---	1-Boc-4-piperidone	kg.	7.5%	-";

(*d*) for tariff item 2933 39 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other:*			
2933 39 91	----	Norfentanyl	kg.	7.5%	-
2933 39 99	----	Other	kg.	7.5%	-";

(*xi*) in heading 2934, after tariff item 2934 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"2934 99 50	---	Thymidine	kg.	5%	-";

(*xii*) in heading 2939,—

(*a*) for tariff items 2939 41 00 to 2939 42 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 41	--	*Ephedrine and its salts :*			
2939 41 10	---	Ephedrine	kg.	7.5%	10%
2939 41 90	---	Other	kg.	7.5%	10%
2939 42	--	*Pseudoephedrine* (*INN*) *and its salts :*			
2939 42 10	---	Pseudoephedrine (INN)	kg.	7.5%	10%
2939 42 90	---	Other	kg.	7.5%	10%";

(*b*) for tariff item 2939 44 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 44	--	*Norephedrine and its salts :*			
2939 44 10	---	Norephedrine	kg.	7.5%	-
2939 44 90	---	Other	kg.	7.5%	-";

(*c*) for tariff item 2939 63 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 63	--	*Lysergic acid and its salts :*			
2939 63 10	---	Lysergic acid	kg.	7.5%	-
2939 63 90	---	Other	kg.	7.5%	-";

(*12*) in Chapter 33, in heading 3302, for tariff items 3302 10 10 to 3302 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Synthetic flavouring essences :*			
3302 10 11	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 ℃	kg.	20%	-
3302 10 19	----	Other	kg.	10%	-
	---	*Other :*			
3302 10 91	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 ℃	kg.	20%	-
3302 10 99	----	Other	kg.	10%	-";

(*13*) in Chapter 39, in heading 3923, for tariff item 3923 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other :*			
3923 29 91	----	Biodegradable	kg.	15%	-
3923 29 99	----	Other	kg.	15%	-";

(*14*) in Chapter 41,—

(*i*) in heading 4104, for tariff items 4104 11 00 to 4104 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"4104 11	--	*Full grains, unsplit; grain splits :*			
4104 11 10	---	Wet blues	kg.	Free	-
4104 11 90	---	Other	kg.	10%	-
4104 19	--	*Other :*			
4104 19 10	---	Wet blues	kg.	Free	-
4104 19 90	---	Other	kg.	10%	-";

(*ii*) in heading 4105, for tariff item 4105 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"4105 10	-	*In the wet state* (*including wet-blue*) *:*			
4105 10 10	---	Wet blues	kg.	Free	-
4105 10 90	---	Other	kg.	10%	-";

(*iii*) in heading 4106,—

(*a*) for tariff item 4106 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 21	--	*In the wet state* (*including wet-blue*) *:*			
4106 21 10	---	Wet blues	kg.	Free	-
4106 21 90	---	Other	kg.	10%	-";

(*b*) for tariff item 4106 31 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 31	--	*In the wet state* (*including wet-blue*) *:*			
4106 31 10	---	Wet blues	kg.	Free	-
4106 31 90	---	Other	kg.	10%	-";

(*c*) for tariff item 4106 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 91	--	*In the wet state* (*including wet-blue*) *:*			
4106 91 10	---	Wet blues	kg.	Free	-
4106 91 90	---	Other	kg.	10%	-";

(*15*) in Chapter 47, in heading 4702, for tariff item 4702 00 00 and the entries relating thereto, the following shall be substituted, namely:—

"4702		CHEMICAL WOOD PULP, DISSOLVING GRADES			
4702 00	-	*Chemical wood pulp, dissolving grades :*			
4702 00 10	---	Rayon grade wood pulp	kg.	2.5%	-
4702 00 90	---	Other	kg.	5%	-";

(*16*) in Chapter 48, in heading 4823, after tariff item 4823 90 30 and the entries relating thereto, the following shall be inserted, namely:—

"4823 90 40	---	Kites	kg.	20%	-";

(*17*) in Chapter 73,—

(*i*) in heading 7305,—

(*a*) for tariff items 7305 11 19 to 7305 11 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 11 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 11 31	----	Clad, plated or coated	kg.	15%	-
7305 11 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 11 41	----	Clad, plated or coated	kg.	15%	-
7305 11 49	----	Other	kg.	15%	-";

(*b*) for tariff items 7305 12 19 to 7305 12 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 12 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 12 31	----	Clad, plated or coated	kg.	15%	-
7305 12 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 12 41	----	Clad, plated or coated	kg.	15%	-
7305 12 49	----	Other	kg.	15%	-";

(*c*) for tariff items 7305 19 19 to 7305 19 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 19 31	----	Clad, plated or coated	kg.	15%	-
7305 19 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 19 41	----	Clad, plated or coated	kg.	15%	-
7305 19 49	----	Other	kg.	15%	-";

(*d*) for tariff items 7305 31 10 to 7305 31 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Galvanised :*			
7305 31 11	----	Of iron	kg.	15%	-
7305 31 19	----	Other	kg.	15%	-
	---	*Non-galvanised, of iron :*			
7305 31 21	----	Clad, plated or coated	kg.	15%	-
7305 31 29	----	Other	kg.	15%	-
	---	*Non-galvanised, other :*			
7305 31 31	----	Clad, plated or coated	kg.	15%	-
7305 31 39	----	Other	kg.	15%	-";

(*e*) for tariff items 7305 39 10 to 7305 39 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Galvanised :*

7305 39 11	----	Of iron	kg.	15%	-
7305 39 19	----	Other	kg.	15%	-
	---	*Non-galvanised, of iron :*			
7305 39 21	----	Clad, plated or coated	kg.	15%	-
7305 39 29	----	Other	kg.	15%	-
	---	*Non-galvanised, other :*			
7305 39 31	----	Clad, plated or coated	kg.	15%	-
7305 39 39	----	Other	kg.	15%	-”;

(*ii*) in heading 7306, for tariff items 7306 19 19 to 7306 19 29 and the entries relating thereto, the following shall be substituted, namely:—

“7306 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7306 19 31	----	Clad, plated or coated	kg.	15%	-
7306 19 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7306 19 41	----	Clad, plated or coated	kg.	15%	-
7306 19 49	----	Other	kg.	15%	-”;

(*18*) in Chapter 81, in heading 8101, after tariff item 8101 99 10 and the entries relating thereto, the following shall be inserted, namely:—

“8101 99 20	---	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg.	5%	-”;

(*19*) in Chapter 84,—

(*i*) in heading 8415, for tariff item 8415 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“8415 90	-	*Parts :*			
8415 90 10	---	Separately presented indoor units or outdoor units for split-system air conditioning machines	u	20%	-
8415 90 90	---	Other	kg.	10%	-”;

(*ii*) in heading 8421, for tariff item 8421 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“8421 99	--	*Other :*			
8421 99 10	---	Reverse Osmosis (RO) membrane element for household type filters	u	10%	-
8421 99 90	---	Other	u	7.5%	-”;

(*20*) in Chapter 85,—

(*i*) in heading 8507, for tariff item 8507 90 10 and the entries relating thereto, the following shall be substituted, namely:—

“8507 90 10	---	Accumulator cases made of hard rubber	kg.	10%	-
8507 90 20	---	Battery separators	kg.	5%	-”;

(*ii*) in heading 8529,—

(*a*) after tariff item 8529 10 92 and the entries relating thereto, the following shall be inserted, namely:—

“8529 10 93	----	Other, for apparatus of headings 8525 to 8527	u	10%	-”;

(*b*) after tariff item 8529 90 20 and the entries relating thereto, the following shall be inserted, namely:—

"8529 90 30	---	Other, for apparatus of headings 8525 to 8527	u	10%	-";

(*21*) in Chapter 86, in heading 8609, for tariff item 8609 00 00 and the entries relating thereto, the following shall be substituted, namely:—

"8609		CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT			
8609 00	-	*Containers* (*including containers for the transport of fluids*) *specially designed and equipped for carriage by one or more modes of transport :*			
8609 00 10	---	Refrigerated containers	u	5%	-
8609 00 90	---	Other	u	10%	-".

THE FIFTH SCHEDULE

[*See* section 152(*c*)(*ii*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in Chapter 2, for the entry in column (4) occurring against tariff items 0207 25 00 and 0207 27 00, the entry "5%" shall be substituted;

(*2*) in Chapter 3, for the entry in column (4) occurring against tariff item 0306 36 60, the entry "Free" shall be substituted;

(*3*) in Chapter 5, for the entry in column (4) occurring against tariff item 0511 91 40, the entry "Free" shall be substituted;

(*4*) in Chapter 8,—

(*i*) for the entry in column (4) occurring against tariff item 0802 11 00, the entry "Rs. 35 per kg." shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 0802 12 00, the entry "Rs. 100 per kg." shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 0802 31 00, the entry "100%" shall be substituted;

(*5*) in Chapter 12, for the entry in column (4) occurring against tariff items 1209 10 00, 1209 21 00, 1209 22 00, 1209 23 00, 1209 24 00, 1209 25 00, 1209 29 10, 1209 29 90 and 1209 30 00, the entry "15%" shall be substituted;

(*6*) in Chapter 15, for the entry in column (4) occurring against all the tariff items of heading 1505, the entry "15%" shall be substituted;

(*7*) in Chapter 20, for the entry in column (4) occurring against tariff items 2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91 and 2008 19 92, the entry "30%" shall be substituted;

(*8*) in Chapter 21, for the entry in column (4) occurring against tariff items 2106 90 11, 2106 90 19, 2106 90 20, 2106 90 30, 2106 90 40, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 92 and 2106 90 99, the entry "50%" shall be substituted;

(*9*) in Chapter 23, for the entry in column (4) occurring against tariff item 2309 90 31, the entry "5%" shall be substituted;

(*10*) in Chapter 25,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2504, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 2505, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 2506, the entry "2.5%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2530 90 91, the entry "Free" shall be substituted;

(*11*) in Chapter 27,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2701, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 2702, the entry "2.5%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 2703, the entry "2.5%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2709 00 10, the entry "Re 1 per tonne" shall be substituted;

(*12*) in Chapter 28,—

(*i*) for the entry in column (4) occurring against tariff item 2804 50 20, the entry "Free" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2804 61 00, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2804 69 00, the entry "Free" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2804 90 00, the entry "Free" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 2805 30 00, the entry "Free" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 2809 20 10, the entry "5%" shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff item 2811 22 00, the entry "2.5%" shall be substituted;

(*viii*) for the entry in column (4) occurring against tariff item 2816 40 00, the entry "Free" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of heading 2822, the entry "Free" shall be substituted;

(*x*) for the entry in column (4) occurring against tariff item 2825 20 00, the entry "Free" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 30, the entry "Free" shall be substituted;

(*xii*) for the entry in column (4) occurring against tariff item 2825 60 10, the entry "Free" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 70, the entry "Free" shall be substituted;

(*xiv*) for the entry in column (4) occurring against tariff item 2825 80 00, the entry "Free" shall be substituted;

(*xv*) for the entry in column (4) occurring against tariff item 2825 90 20, the entry "Free" shall be substituted;

(*xvi*) for the entry in column (4) occurring against tariff item 2827 35 00, the entry "Free" shall be substituted;

(*xvii*) for the entry in column (4) occurring against tariff item 2827 39 30, the entry "Free" shall be substituted;

(*xviii*) for the entry in column (4) occurring against tariff item 2833 24 00, the entry "Free" shall be substituted;

(*xix*) for the entry in column (4) occurring against tariff item 2834 21 00, the entry "Free" shall be substituted;

(*xx*) for the entry in column (4) occurring against tariff item 2836 91 00, the entry "Free" shall be substituted;

(*xxi*) for the entry in column (4) occurring against tariff item 2836 92 00, the entry "Free" shall be substituted;

(*13*) in Chapter 29,—

(*i*) for the entry in column (4) occurring against tariff item 2910 20 00, the entry "2.5%", shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2918 15 30, the entry "Free" shall be substituted;

(*14*) in Chapter 31, for the entry in column (4) occurring against tariff item 3102 30 00, the entry "5%" shall be substituted;

(*15*) in Chapter 38,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 3801, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 3808 93 30, the entry "5%" shall be substituted;

(*16*) in Chapter 39, for the entry in column (4) occurring against all the tariff items of heading 3904, the entry "7.5%" shall be substituted;

(*17*) in Chapter 48, for the entry in column (4) occurring against tariff item 4823 90 90, the entry "10%" shall be substituted;

(*18*) in Chapter 49, for the entry in column (4) occurring against tariff item 4906 00 00, the entry "Free" shall be substituted;

(*19*) in Chapter 52, for the entry in column (4) occurring against tariff item 5201 00 25, the entry "Free" shall be substituted;

(*20*) in Chapter 72, for the entry in column (4) occurring against tariff item 7202 60 00, the entry "Free" shall be substituted;

(*21*) in Chapter 74, for the entry in column (4) occurring against tariff item 7402 00 10, the entry "Free" shall be substituted;

(*22*) in Chapter 78, for the entry in column (4) occurring against all the tariff items of heading 7802, the entry "Free" shall be substituted;

(*23*) in Chapter 79, for the entry in column (4) occurring against all the tariff items of heading 7902, the entry "Free" shall be substituted;

(*24*) in Chapter 81, for the entry in column (4) occurring against tariff item 8105 20 30, the entry "Free" shall be substituted;

(*25*) in Chapter 84, for the entry in column (4) occurring against tariff items 8419 89 12, 8419 89 13, 8419 89 14, 8419 89 15, 8419 89 16, 8419 89 17 and 8419 89 19, the entry "7.5%" shall be substituted.

THE SIXTH SCHEDULE

(*See* section 158)

In the Seventh Schedule to the Finance Act, 2001,—

(*i*) for the entry in column (4) occurring against tariff item 2403 99 10, the entry "60%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2403 99 30, the entry "60%" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2403 99 90, the entry "60%" shall be substituted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-14

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

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रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—26 REGISTERED NO. DL—(N)04/0007/2003—26

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 30*th March,* 2026/*Chaitra* 9, 1948 (*Saka*)

The following Act of Parliament received the assent of the President on the 30th March, 2026 and is hereby published for general information:—

THE TRANSGENDER PERSONS (PROTECTION OF RIGHTS) AMENDMENT ACT, 2026

(No. 3 of 2026)

[30th March, 2026]

An Act to amend the Transgender Persons (Protection of Rights) Act, 2019.

Be it enacted by Parliament in the Seventy-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Transgender Persons (Protection of Rights) Amendment Act, 2026.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

40 of 2019.

2. In section 2 of the Transgender Persons (Protection of Rights) Act, 2019 (hereinafter referred to as the principal Act),—

(*i*) for clause (a), the following clause shall be substituted, namely::—

'(*a*) "appropriate Government" means—

(*i*) in relation to the Central Government or any establishment wholly or substantially financed by that Government, the Central Government;

(*ii*) in relation to a State Government or any establishment wholly or substantially financed by that Government, or any local authority within a State, the State Government;

(*iii*) in relation to a Union territory or any establishment wholly or substantially financed by the Central Government in that Union territory, the Administrator thereof appointed under article 239 of the Constitution or such authority as may be specified by the Central Government;';

(*ii*) after clause (*a*), the following clause shall be inserted, namely:—

'(*aa*) "authority" means a medical board, headed by a Chief Medical Officer or a Deputy Chief Medical Officer, as may be appointed by the Central Government, State Government or Union territory Administration;';

(*iii*) clause (*i*) shall be omitted;

(*iv*) for clause (*k*), the following clause shall be substituted, namely:—

'(*k*) "transgender person" means—

(*i*) a person having such socio-cultural identities as *kinner*, *hijra*, *aravani* and *jogta*, or eunuch, or a person with intersex variations specified below or a person who, at birth, has a congenital variation in one or more of the following sex characteristics as compared to male or female development:—

(*a*) primary sexual characteristics;

(*b*) external genitalia;

(*c*) chromosomal patterns;

(*d*) gonadal development;

(*e*) endogenous hormone production or response, or such other medical conditions; or

(*ii*) any person or child who has been, by force, allurement, inducement, deceit or undue influence, either with or without consent, compelled to assume, adopt, or outwardly present a transgender identity, by mutilation, emasculation, castration, amputation, or any surgical, chemical, or hormonal procedure or otherwise:

Provided that it shall not include, nor shall ever have been so included, persons with different sexual orientations and self-perceived sexual identities.'.

Amendment of section 4.

3. In section 4 of the principal Act, sub-section (*2*) shall be omitted.

Amendment of section 6.

4. In section 6 of the principal Act,—

(*a*) in sub-section (*1*), for the words "District Magistrate", the words "District Magistrate, after examining the recommendation of the authority and, if he considers either necessary or desirable, after taking the assistance of other medical experts" shall be substituted;

(*b*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) The person who has been issued a certificate of identity under sub-section (*1*) and is so declared as a transgender person within the definition under this Act shall be entitled to change the first name in the birth certificate and all other official documents relating to the identity of such person.".

Amendment of section 7.

5. In section 7 of the principal Act,—

(*a*) in sub-section (*1*), for the words "such person may", the words "such person shall" shall be substituted;

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) The medical institution in which the person who has undergone surgery to change gender, either as male or female, shall furnish the details of such person to the concerned District Magistrate and the authority in such form and manner as may be prescribed.";

(*c*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) A person referred to in sub-section (*1*) shall also make an application to the District Magistrate who shall, on receipt of an application along with the certificate issued by the Medical Superintendent or Chief Medical Officer, and on being satisfied with the correctness of such certificate, issue a certificate indicating change in gender in such form and manner and within such time, as may be prescribed.";

(*d*) sub-section (*3*) and the proviso shall be omitted.

Amendment of section 16.

6. In section 16 of the principal Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) representatives of the State Governments and Union territories Administration, by rotation, one each from North, South, East, West and North-East regions, not below the rank of Director in the concerned Ministry or Department, to be nominated by the Central Government, Members, *ex officio*;".

Substitution of new section for section 18.

7. For section 18 of the principal Act, the following section shall be substituted, namely:—

Offences and penalties.

"18. Whoever,—

(*a*) compels or entices a transgender person to indulge in the act of forced or bonded labour other than any compulsory service for public purposes imposed by Government, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*b*) denies a transgender person the right of passage to a public place or obstructs such person from using or having access to a public place to which other members have access to or a right to use, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*c*) forces or causes a transgender person to leave household, village or other place of residence, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*d*) harms or injures or endangers the life, safety, health or well-being, whether mental or physical, of a transgender person or tends to do acts including causing physical abuse, sexual abuse, verbal and emotional abuse and economic abuse, shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine;

(*e*) kidnaps or abducts any adult person and causes—

(*i*) grievous hurt to such person, whether by mutilation, emasculation, castration, amputation, or any surgical, chemical, or hormonal procedure; or

(*ii*) permanent or severe injury to the body or bodily functions of such person,

with the intent of, or in the course of, compelling such person to assume, adopt, or outwardly present a transgender identity against the will or consent of such person, whether by force, allurement, deceit, undue influence or otherwise, shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than two lakh rupees;

(*f*) kidnaps or abducts any child and causes—

(*i*) grievous hurt to such child, whether by mutilation, emasculation, castration, amputation, or any surgical, chemical, or hormonal procedure; or

(*ii*) permanent or severe injury to the body or bodily functions of such child,

with the intent of, or in the course of, compelling such child to assume, adopt, or outwardly present a transgender identity, whether by force, allurement, deceit, undue influence or otherwise, shall be punishable with rigorous imprisonment for life, and shall also be liable to fine which shall not be less than five lakh rupees;

(*g*) by force, threat, coercion, allurement, deception, inducement, or undue influence—

(*i*) compels any person, whether or not such person is a transgender person, to dress, present, or conduct themselves outwardly as a transgender person against the will of such person; and

(*ii*) employs, uses, or causes such person to engage in begging, solicitation, servitude, or any other form of forced or bonded labour while so presenting,

shall be punishable with rigorous imprisonment for a term which shall not be less than five years but which may extend to ten years, and shall also be liable to fine which shall not be less than one lakh rupees; and

(*h*) by force, threat, coercion, allurement, deception, inducement, undue influence or otherwise—

(*i*) compels any child, whether or not such child is a transgender person, to dress, present, or conduct themselves outwardly as a transgender person; and

(*ii*) employs, uses, or causes such child to engage in begging, solicitation, servitude, or any other form of forced or bonded labour while so presenting,

shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to fourteen years, and shall also be liable to fine which shall not be less than three lakh rupees.".

Amendment of section 22.

8. In section 22 of the principal Act, in sub-section (*2*),—

(*a*) in clause (*c*), after the word, brackets and figure "sub-section (*1*)", the words, brackets, figure and letter "and the form and manner of details to be furnished by the medical institution under sub-section (*1A*)," shall be inserted;

(*b*) in clause (*d*), the word "revised" shall be omitted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-15

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 07 ಕೇನಿಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13.04.2026.

ದಿನಾಂಕ: 17.02.2026ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Aircraft (Carriage of Dangerous Goods) Rules, 2026ನ GSR 137(E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF CIVIL AVIATION

NOTIFICATION

New Delhi, the 17th February, 2026

G.S.R. 137(E).—Whereas, the draft of the Aircraft (Carriage of Dangerous Goods) Rules, 2025, was published, as required by section 34 of the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 18th June 2025, vide number G.S.R. 397(E), for inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of the period of twenty one days from the date on which the copies of the Gazette containing the said notification were made available to the public;

And whereas, the said draft rules were made available to the public on the 18th June, 2025;

And whereas, the objections and suggestions received from the public in response to the said draft rules within the period specified have been taken into consideration;

Now, therefore, in exercise of the powers conferred by sections 10, 11,19, 20, 32 and 33 of the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024) and in supersession of the Aircraft (Carriage of Dangerous Goods) Rules, 2003, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: —

1. Short title, application and commencement. — (1) These rules may be called the Aircraft (Carriage of Dangerous Goods) Rules, 2026.

(2) Save as otherwise provided, the provisions of these rules shall apply –

(a) to aircraft registered in India or aircraft operated by an operator who has his principal place of business or permanent place of residence in India, wherever they may be;

(b) to all aircraft for the time being in or over India;

(c) to persons operating air transport services to, from, within and over India, shippers of dangerous goods or their agents; and

(d) designated postal operator.

(3) These rules shall come into force on the date of their publication in the Official Gazette.

2. Definitions. — (1) In these rules, unless the context otherwise requires, --

(a) "Adhiniyam" means the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024);

(b) "agent" means any person that undertakes the responsibilities or carries out any of the function of an

operator or a shipper, as the case may be, on behalf of the operator or shipper in relation to carriage of dangerous goods by air;

(c) "baggage" means personal property of passengers or crew carried on an aircraft by agreement with the operator;

(d) "cargo aircraft" means any aircraft, other than a passenger aircraft, which is carrying goods or property;

(e) "crew member" means a person assigned by an operator to duty on an aircraft during a flight duty period;

(f) "dangerous goods" means articles or substances which are capable of posing a hazard to health, safety, property or the environment and which are listed as such in the Technical Instructions or which are classified according to the Technical Instructions;

(g) "dangerous goods accident" means an occurrence associated with and related to the transport of dangerous goods by air, which results in fatal or serious injury to a person or damage to major property or environment;

(h) "dangerous goods incident" means, –

(i) an occurrence, other than a dangerous goods accident, associated with and related to the transport of dangerous goods by air, not necessarily occurring on board an aircraft, which results in injury to a person, property or environment, or fire, breakage, spillage, leakage of fluid or radiation or any incident occurred due to defect in packaging; and

(ii) an incident occurred due to the transport of dangerous goods which seriously jeopardises the aircraft or its occupants

(i) "designated postal operator" means any governmental or non- governmental entity officially designated by a Universal Postal Union member country to operate postal services and to fulfil the related obligations arising from the acts of the Universal Postal Union Convention on its territory;

(j) "Director General" means Director General of Civil Aviation;

(k) "exemption" means an authorisation issued, other than an approval granted by an appropriate national authority providing relief from the provisions contained in the Annexes and the Technical Instructions;

(l) "flight crew member" means a licensed crew member charged with duties essential to the operation of an aircraft during a flight duty period;

(m) "investigation" means a process conducted for the purpose of the prevention of the accident which includes the gathering and analysis of information, the drawing of conclusions, including the determination of causes, contributing factors and, when appropriate, the making of safety recommendations;

(n) "mail" means dispatches of correspondence and other items tendered by, and intended for delivery to, postal services in accordance with the rules of the Universal Postal Union;

(o) "operator" means a person, organisation or enterprise engaged in or offering to engage in an aircraft operation;

(p) "overpack" means an enclosure used by a single shipper to contain one or more packages and to form one handling unit for convenience of handling and stowage;

(q) "package" means the complete product of the packing operation consisting of the packaging and its contents prepared for transport;

(r) "packaging" means receptacles and any other components or materials necessary for the receptacle to perform its containment function;

(s) "passenger aircraft" means an aircraft that carries any person other than a crew member, an operator's employee in an official capacity, an authorised representative of an appropriate national authority or a person accompanying a consignment or other cargo;

(t) "pilot-in-command" means the pilot designated by the operator, or in the case of general aviation by the owner, as being in command and charged with the safe conduct of a flight;

(u) "serious injury" means an injury which is sustained by a person in an occurrence and which:

(i) requires hospitalization for more than forty-eight hours, commencing within seven days from the date the injury was received; or

(ii) results in a fracture of any bone (except simple fractures of fingers, toes or nose); or

(iii) involves lacerations which cause severe haemorrhage, nerve, muscle or tendon damage; or

(iv) involves injury to any internal organ; or

(v) involves second- or third-degree burns, or any burns affecting more than five per cent of the body surface; or

(vi) involves verified exposure to infectious substances or injurious radiation;

(v) “shipper” means a person who performs any of the functions provided for shipper’s responsibilities in the Technical Instructions;

(w) “specified by the Director General” means the directions issued by the Director General under these rules and placed in public domain of the Directorate General of Civil Aviation;

(x) “State of origin” means the State in the territory of which the consignment of dangerous goods is first to be loaded on an aircraft;

(y) “State of destination” means the State in the territory of which the consignment is finally to be unloaded from an aircraft;

(z) "State of the operator" means the State in which the operator's principal place of business is located or, if there is no such place of business, the operator's permanent place of residence;

(za) “Technical Instructions” means the instructions for the safe transport of dangerous goods by air, approved and issued periodically in accordance with the procedure established by the International Civil Aviation Organisation Council;

(zb) "UN number" means the four-digit number assigned by the United Nations Committee of Experts on the Transport of Dangerous Goods and on the Globally Harmonised System of Classification and Labeling of Chemicals to identify an article or substance or a particular group of articles or substances;

(zc) **"**Unit load device**"** means any type of freight container, aircraft container, aircraft pallet with a net or aircraft pallet with a net over an igloo.

Note 1: An overpack is not included in this definition.

Note 2: A freight container for radioactive material is not included in this definition.

(2) The words and expressions used herein but not defined, and defined in the Bharatiya Vayuyan Adhiniyam, 2024 (16 of 2024) shall have the same meaning as assigned to them in the said Adhiniyam.

3. Carriage of dangerous goods by air. — (1) No operator shall engage in the carriage of dangerous goods unless it has been certified by the aeronautical authority of the State of the operator to carry the dangerous goods:

Provided that wherever the State of operator is India, the Director General may, certify an operator for carriage of dangerous goods:

Provided further that wherever the State of operator is other than India, such certified operator shall not carry dangerous goods to, from India without prior approval of the Director General:

Provided also that nothing contained in the second proviso, certified operator may continue to carry dangerous goods to, from India provided that the approval of the Director General is obtained within six months from the date of commencement of these rules.

(2) No operator shall carry and no person shall cause or permit to be carried in any aircraft to, from, within or over India or deliver or cause to be delivered for loading on such aircraft any dangerous goods, except in accordance with and subject to the requirements specified in the Technical Instructions:

Provided that dangerous goods classified as explosives shall not be carried in any aircraft to, from, within or over India except in accordance with and subject to the terms and conditions of a permission in writing granted by the Central Government in accordance with the provision of rules made under the Adhiniyam:

Provided further that where dangerous goods classified as radioactive material are to be carried in any aircraft to, from or within India, the operator shall ensure that the consignor or the consignee, as the case may be, has written consent of the Central Government to carry such goods under section 16 of the Atomic Energy Act, 1962 (33 of 1962):

Provided also that where there is extreme emergency such as national or international crisis or natural calamities or otherwise necessitating transportation by air of such goods and full compliance with the requirements specified in the Technical Instructions may adversely affect the public interest, the Director General or any other officer authorised in this behalf by the Central Government may, by general or special order in writing, grant exemption from complying with these requirements provided that he is satisfied that every effort has been made to achieve an overall level of safety in the transportation of such goods which is equivalent to the level of safety specified in the Technical Instructions.

(3) Notwithstanding anything contained in sub-rule (2), wherever India is the State of operator or State of origin, the Director General may grant approval for transportation of certain dangerous goods by air and for which Technical Instructions specify that the transportation of such goods on an aircraft or for other purposes must be authorised by an approval of the appropriate authority by the State of origin and the State of operator.

(4) An application for certification, permission, exemption or approval under sub-rules (1), (2) and (3), as the case may be, shall be made to the Director General in the form and contains such particulars or documents as specified by him along with the fee determined under these rules.

(5) The certification or approval, as the case may be, granted under sub-rule (1) shall, unless suspended or cancelled, remain valid for a period not exceeding five years, which may be renewed for a period not exceeding five years at a time.

(6) Notwithstanding anything contained in sub-rule (2), the articles and substances that are specifically identified by name or by generic description in the Technical Instructions as being forbidden for transport by air under any circumstances, shall not be carried on any aircraft.

(7) The provisions of sub-rules (1) and (2) shall not apply to –

(a) the articles and substances classified as dangerous goods but otherwise required to be on board the aircraft in accordance with the pertinent airworthiness requirements and the operating regulations, or for such specialised purposes as are identified in the Technical Instructions.

(b) specific articles and substances carried by passengers or crew members to the extent specified in the Technical Instructions.

(8) Where dangerous goods are carried under sub-rule (2), it shall be the duty of the shipper, the operator and every person concerned with identification, classification, packing, marking, labelling, acceptance, handling, loading, unloading, storage, transportation or any other process connected directly or indirectly with carriage of such dangerous goods, to take all precautions to avoid danger to the aircraft or to the persons on board or to any other person or property.

4. Custody of unauthorised dangerous goods. — Where any officer authorised in this behalf by the Central Government has reason to believe that the provisions of these rules are, or are about to be contravened, he may cause the dangerous goods in question to be placed under his custody pending detailed examination of the nature of the goods or pending a decision regarding the action, if any, to be taken in the matter.

5. Classification of dangerous goods. — The dangerous goods shall be classified in accordance with the provisions of the Technical Instructions.

6. Packing. — (1) Dangerous goods shall be packed in accordance with the requirements specified in the Technical Instructions in addition to the provisions of this rule.

(2) It shall be ensured that no harmful quantity of a dangerous substance adheres to the outside of the packagings used for the transport of the dangerous goods.

(3) Packagings used for the transport of dangerous goods by air shall be of good quality and shall be constructed and securely closed so as to prevent leakage which might be caused in normal conditions of transport by changes in temperature, humidity or pressure, or by vibration.

(4) The packagings shall be suitable for the contents and the packagings in direct contact with dangerous goods shall be resistant to any chemical or other action of such goods.

(5) Packagings shall meet the material and construction specifications contained in the Technical Instructions.

(6) Packagings shall be tested in accordance with the provisions of the Technical Instructions.

(7) Packagings for which retention of a liquid is a basic function, shall be capable of withstanding, without leaking, the pressure specified in the Technical Instructions.

(8) Inner packagings used for the transport of the dangerous goods shall be packed, secured or cushioned in such a manner that no breakage or leakage shall be caused and these shall also control the movement of the dangerous goods within the outer packaging during normal conditions of air transport and also the cushioning and absorbent materials shall not react dangerously with the contents of the receptacles.

(9) No packaging used for the transport of the dangerous goods shall be re-used unless, –

(a) it has been inspected and found free from corrosion or other damage; and

(b) all necessary precautions have been taken to prevent contamination of subsequent contents:

Provided that where it is not possible to properly clean a packaging already used for the transport of dangerous goods, then such an uncleaned empty packaging shall be transported by air following the same procedure as laid down for the transport of the dangerous goods for which such packagings has been used earlier.

7. Labeling. — Unless otherwise provided in the Technical Instructions, each package of dangerous goods shall be labeled in accordance with the requirements specified in the Technical Instructions.

8. Marking. — (1) Save as otherwise provided in the Technical Instructions, each package of dangerous goods shall be marked with the proper shipping name of its contents and, when assigned, the UN number and such other markings as may be specified in those Instructions.

(2) Save as otherwise provided in the Technical Instructions, each packaging manufactured to the specifications of the Technical Instructions shall be marked in accordance with the provisions of the Technical Instructions and no other packagings shall be so marked.

(3) In addition to the languages required by the State of origin, English shall also be used for the markings related to dangerous goods.

9. Shipper's responsibilities. — (1) No shipper or his agent shall offer any package or overpack of dangerous goods for transport by air unless he has ensured that such dangerous goods are not forbidden for transport by air and are properly identified, classified, packed, marked and labeled in accordance with the requirements specified in the Technical Instructions.

(2) Unless otherwise provided in these rules, no shipper or his agent shall offer dangerous goods for transport by air unless he has completed, signed and provided to the operator a dangerous goods transport document, as specified in the Technical Instructions.

(3) The dangerous goods transport document shall bear a declaration signed by the shipper or his agent indicating that the dangerous goods are fully and accurately described by their proper shipping names and that they are classified, packed, marked, labeled and in proper condition for transport by air as per requirements of the Technical Instructions.

(4) In addition to the languages required by the State of origin, English shall also be used in the dangerous goods transport document.

(5) Where the Director General is satisfied, after giving an opportunity of being heard to the shipper or his agent who has failed to discharge the shipper's responsibility, he may, for reasons to be recorded in writing, make an order directing operator not to accept the cargo from such shipper or his agent for a period specified in the said order.

10. Operator's responsibilities. — (1) No operator shall accept dangerous goods for transport by air unless, –

(a) the dangerous goods are accompanied by a completed dangerous goods transport document, except where the Technical Instructions specify that such a document is not required; and

(b) the package, overpack or freight container containing the dangerous goods has been inspected in accordance with the acceptance procedures specified in the Technical Instructions.

(2) The operator shall ensure that an acceptance check-list as required by the Technical Instructions has been developed and is being used for acceptance.

(3) Packages and overpacks containing dangerous goods and freight containers containing radioactive materials shall be inspected for evidence of leakage or damage before loading on an aircraft or into a unit load device and such packages, overpacks or freight containers shall be loaded and stowed on an aircraft in accordance with the requirements specified in the Technical Instructions.

(4) The operator shall ensure that no leaking or damaged packages, overpacks or freight containers containing dangerous goods shall be loaded on an aircraft.

(5) A unit load device shall not be loaded aboard an aircraft unless the device has been inspected and found free from any evidence of leakage from, or damage to, any dangerous goods contained therein.

(6) Where any package of dangerous goods loaded on an aircraft appears to be damaged or leaking, the operator shall remove such package from the aircraft, or arrange for its removal by an appropriate authority or organisation, as the case may be, and thereafter shall ensure that the remainder of the consignment is in a proper condition for transport by air and that no other package has been contaminated.

(7) Packages or overpacks containing dangerous goods and freight containers containing radioactive materials shall be inspected for signs of damage or leakage upon unloading from the aircraft or unit load device and if evidence of damage or leakage is found, the area where the dangerous goods or unit load device were stowed on the aircraft shall be inspected for damage or contamination.

(8) No dangerous goods shall be carried in an aircraft cabin occupied by passengers or on the flight deck of an aircraft, except those specified in sub-rule (7) of rule 3.

(9) Any hazardous contamination found on an aircraft as a result of leakage or damage to dangerous goods shall be removed without delay.

(10) An aircraft which has been contaminated by radioactive materials shall immediately be taken out of service and not returned to service until the radiation level at any accessible surface and the non-fixed contamination are not more than the values specified in the Technical Instructions.

(11) Packages containing dangerous goods which might react dangerously with one another shall not be stowed on an aircraft next to each other or in a position that would allow interaction between them in the event of leakage.

(12) Packages of toxic and infectious substances shall be stowed on an aircraft in accordance with the requirements specified in the Technical Instructions.

(13) Packages of radioactive materials shall be stowed on an aircraft so that they are separated from persons, live animals and undeveloped film, in accordance with the requirements specified in the Technical Instructions.

(14) Subject to the provisions of these rules, when dangerous goods are loaded in an aircraft, the operator shall protect the dangerous goods from being damaged, and shall secure such goods in the aircraft in such a manner that shall prevent any movement in flight which would change the orientation of the packages and for packages containing radioactive materials, the securing shall be adequate to ensure that the separation requirements of sub-rule (13) are met at all times.

(15) Except as otherwise provided in the Technical Instructions, packages of dangerous goods bearing the "Cargo aircraft only" label shall be loaded in such a manner that a crew member or other authorised person may see, handle and, where size and weight permit, separate such packages from other cargo in flight.

11. Mis-declared or undeclared dangerous goods. — (1) The operator or any other person directly or indirectly acting on his behalf for the acceptance or handling of baggage, cargo or mail, if notices or finds any mis-declared or undeclared goods, shall submit a report to the Director General.

(2) The report under sub-rule (1), in addition to such other relevant information, shall also contain the following information, namely:

(i) the name and address of person or operator reporting;
(ii) the name and address of the shipper and his agent, if any;
(iii) date and location of detection of mis-declared or undeclared dangerous goods;
(iv) class or division of dangerous goods with the proper shipping name and quantity of such dangerous goods.

(3) On receipt of the report the Director General shall, if considered necessary, order an investigation to determine the causes of mis-declared or un-declared dangerous goods and take preventive measures to avoid reoccurrence of such occurrences.

12. Provision of information. — (1) The operator of the aircraft in which dangerous goods are to be carried shall provide information in writing to the pilot-in-command as early as practicable before departure of the aircraft as required by the Technical Instructions.

(2) The operator shall provide such information in the Operations Manual so as to enable the flight crew member to carry out their responsibilities with regard to the transport of dangerous goods and shall also provide instructions as to the action to be taken in the event of emergencies arising involving dangerous goods.

(3) The operators shall ensure that information is promulgated in such a manner that passengers are warned as to the types of goods which they are forbidden from transporting aboard an aircraft as provided in the Technical Instructions.

(4) The operators, shippers or other organisations involved in the transport of dangerous goods by air shall provide such information to their personnel so as to enable them to carry out their responsibilities with regard to the transport of dangerous goods and shall also provide instructions as to the action to be taken in the event of emergencies arising involving dangerous goods.

(5) If an in-flight emergency occurs, the pilot-in-command shall, as soon as the situation permits, inform the appropriate air traffic services unit, for the information of aerodrome authorities, of any dangerous goods on board the aircraft, as provided in the Technical Instructions.

(6) In the event of an aircraft accident or a serious incident where dangerous goods carried as cargo are involved, the operator of the aircraft shall provide information, without delay, to the emergency services responding to the accident or serious incident, and, as soon as possible, to the appropriate authorities of the State of the operator and the State in which the accident or serious incident occurred, about the dangerous goods on board, as shown on the written information to the pilot-in- command.

(7) In the event of an aircraft incident, the operator of an aircraft carrying dangerous goods as cargo shall, upon request, provide information, without delay, to the emergency services responding to the incident and also to the appropriate authority of the State in which the incident occurred, about the dangerous goods on board, as shown on the written information to the pilot-in-command.

13. Inspection. — (1) The Director General, or any other person authorised by the Central Government in this behalf by a general or special order in writing may, at any reasonable time, enter any place to which access is necessary and inspect any services, equipment, documents and records with a view to ensuring compliance with the provisions of these rules.

(2) The operator, shipper, designated postal operator, training establishment and every other person concerned with carriage of dangerous goods shall allow the person so authorised, access to any part of the aircraft, building or any facility including equipment, records, documents and personnel, and shall co-operate in exercising his powers or carrying out his duties under these rules.

(3) The Director General, or any other person authorised under sub-rule (1), may carry out investigation into alleged violations by an entity performing any function under these rules and for such investigation, the authorised person may exercise the power under sub-rule (1).

14. Dangerous goods accidents and incidents. — (1) In the event of a dangerous goods accident or dangerous goods incident, as the case may be, the pilot-in- command of the aircraft and the operator of the aircraft or of the aerodrome, as the case may be, shall submit a report in writing to the Director General on such accident or incident.

(2) The report under sub-rule (1) shall, in addition to any other relevant information, contain the following information, namely:

(a) the type, nationality and registration marks of aircraft;
(b) the name of the owner, operator and hirer of the aircraft;
(c) the name of the pilot-in-command of the aircraft;
(d) the nature and purpose of the flight;
(e) the date and time of the dangerous goods accident or incident;
(f) the place where the accident occurred:
(g) the last point of departure and the next point of intended landing of the aircraft;
(h) the details of the dangerous goods on board the aircraft viz. their proper shipping name, UN number, quantity etc.;
(i) the known cause of the dangerous goods accident or incident;
(j) details of other cargo on board the aircraft;
(k) the extent of known damage to the aircraft, other property and persons on board the aircraft; and
(l) any other information required to be included by the Director General.

(3) On receipt of the report under sub−rule (1), the Director General may, if considered necessary, order an investigation to determine the causes of such accident or incident and take preventive measures to avoid re-occurrence of such accident or incident.

15. Requirement of training. — (1) The employer shall ensure that their personnel are competent to perform any function for which they are responsible prior to performing such functions through proper training and assessment commensurate with their responsibilities.

(2) The training and assessment shall be provided or verified upon the employment of a person in a position involving the transport of dangerous goods and recurrent training shall take place within twenty-four months of the previous training and assessment.

(3) The period of validity of the training and assessment referred to in sub-rule (2) shall be twenty-four months from the date of successful completion of the training.

(4) In case of the recurrent training and assessment, the period of validity of the training and assessment shall commence from the expiry month of the previous training and assessment subject to the condition that the recurrent training has been successfully completed within a period of not more than three months prior to the validity of the previous training and assessment.

(5) In cases other than those referred to in sub-rule (4), the period of validity of the recurrent training shall commence from the date of successful completion of the recurrent training.

16. Establishment and approval of training programme. — (1) Initial and recurrent dangerous goods training programmes shall be established and maintained by or on behalf of, –

(a) shippers of dangerous goods including packers and persons or organisations undertaking the responsibilities of the shipper;

(b) operators;

(c) ground handling agencies which perform, on behalf of the operator, the act of accepting, handling, loading, unloading, transferring or other processing of cargo;

(d) ground handling agencies located at an airport which perform, on behalf of the operator, the act of processing passengers;

(e) agencies not located at an airport, which perform on behalf of the operator, the act of checking in passengers;

(f) freight forwarders;

(g) agencies engaged in the security screening of passengers and their baggage, and cargo; and

(h) designated postal operator.

(2) Training shall be provided in the requirements commensurate with the responsibilities of the personnel being trained and such training shall include, ―

(a) general familiarization training aimed at providing familiarity with the general provisions;

(b) function-specific training providing detailed training in the requirements applicable to the function for which that person is responsible; and

(c) safety training covering the hazards presented by dangerous goods, safe handling and emergency response procedure:

Provided that the training for the staff of designated postal operator shall be commensurate with their responsibilities and the course content thereof shall be as provided in the Technical Instructions.

(3) A training programme established and maintained by an Indian operator, designated postal operator or by any other agency in India shall be subjected to review and approval of the Director General.

(4) The training programme established and maintained by a foreign operator for their own staff may be accepted as valid by the Director General on production of evidence that it has been approved by the regulatory authority of the State of the operator.

(5) An application for grant of approval under sub-rule (3) shall be made to the Director General in such form and contain such particulars or documents as may be specified by him along with the fee determined under these rules.

(6) The Director General or any other officer authorised in this behalf by the Central Government may, on being satisfied, grant approval to an organisation to establish or maintain the training programme.

(7) Unless suspended or cancelled, the approval granted under sub-rule (6) shall remain valid for a period not exceeding two years, which may be renewed for a period not exceeding two years at a time.

(8) The training records of the organisation shall be maintained in a manner specified by the Director General and shall be produced on demand to the Director General or any other officer authorised by him in this behalf.

17. Approved training organisation. — (1) The 'training organisation' refers to a legal entity who is engaged in conducting training on dangerous goods regulations for the personnel engaged by or the employees of the entities or agencies, as the case may be, involved in safe transport of dangerous goods by air to enable them to attain the competency commensurate with their responsibilities.

(2) A training organisation shall have the requisite infrastructure, adequate facilities, post holder and have arrangement for qualified manpower including instructor and assessor, as may be specified by the Director General.

(3) The instructor, assessor and post holder shall possess the qualifications and experience as specified by the Director General.

(4) Training organisation shall submit an application for approval to the Director General in such form and contain such particulars or documents as may be specified by him along with the fee determined under these rules.

(5) The Director General may, on being satisfied that all the requirements pertaining to the setting up of a training organisation have been complied with, grant an approval to the training organisation subject to such conditions as may be specified in the approval.

(6) The approval of training organisation shall, unless suspended or cancelled, remain valid for a period not exceeding four years, and on being satisfied, the Director General may renew the approval for a further period not exceeding four years at a time.

(7) The training organisation shall not impart training beyond their scope of approval unless their scope of approval is extended by the Director General.

(8) An application for grant of extension of scope of approval shall be made to the Director General in such form and contain such particulars or documents as may be specified by him along with the fee determined under these rules and the Director General on being satisfied that the specified requirements have been complied with, may grant approval for extension of scope, as deemed fit and any such extension shall only be valid up to the date of validity of the original approval.

(9) The training records of the organisation shall be maintained in a manner specified by the Director General and shall be produced on demand to the Director General or any other officer authorised by him in this behalf.

(10) An approved training organisation shall revise its manual from time to time whenever necessary for acceptance of the Director General in the manner and procedures as specified by him.

18. Responsible person to ensure compliance. — Every operator or person engaged in transportation of dangerous good by air to, from, within India or the training organisation approved under these rules shall designate a person, having qualifications as may be specified by the Director General, to ensure compliance of these rules.

19. Fee. — (1) The following fees shall be payable for, namely:

(a) The certification of operator for carriage of dangerous goods and renewal thereof under sub-rules (1) and (5) of rule 3, –

(i) for Scheduled operator: Rupees two Lakh for certification and rupees one lakh for renewal of certification

(ii) Other than Scheduled operator: Rupees one lakh for certification and rupees fifty thousand for renewal of certification

(b) Approval of the foreign operator for carriage of dangerous goods to, from India under sub-rule (1) and (5) of rule 3: Rupees two lakh for approval and rupees one lakh for renewal of approval

(c) Exemption in extreme emergency under proviso of sub-rule (2) of rule 3: Twenty-five thousand rupees per exemption

(d) Grant of approval for transportation of dangerous goods under sub-rule (3) of rule 3: Five thousand rupees

(e) (i) Grant of approval of training programme under sub-rule (6) of rule 16:

(a) fifty employees: Ten thousand rupees

(b) more than fifty and upto two hundred employees: Twenty-five thousand rupees

(c) more than 200 employees: Fifty thousand rupees

(ii) The fee for renewal of approval under sub-rule (6) of rule 16 shall be fifty per cent of the fee payable under sub-clause (i).

(f) Grant and renewal of approval of training organisation and acceptance of revision in manual under of rule 17:

i. for grant of approval of training organisation: One lakh rupees per station

ii. for acceptance of revision in manual: Twenty-five thousand rupees

iii. for renewal of approval of training organisation: Fifty thousand rupees per station

(g) Extension of scope under sub-rule (8) of rule 17: Fifty thousand Rupees per station

(2) The fee shall be paid electronically in the manner specified by the Director General.

20. Directions by Director General. — (1) The Director General may, through Aeronautical Information Circulars and publication entitled Civil Aviation Requirements, issue special directions, not inconsistent with the provisions of the Adhiniyam or these rules, relating to packing, marking, labelling, acceptance, handling, loading, unloading, storage, training and any other process or procedure connected directly or indirectly with the carriage of dangerous goods by air.

(2) The Civil Aviation Requirements under sub-rule (1) shall be issued after placing the draft on the website of the Directorate General of Civil Aviation for a period of thirty days for inviting objections and suggestions from all persons likely to be affected thereby:

Provided that the Director General may, in public interest and by order in writing, dispense with the requirement of inviting such objections and suggestions.

(3) Every direction issued under sub-rule (1) shall be complied with by the person or persons to whom such direction is issued.

(4) The Director-General may, by general or special order in writing, exempt any aircraft or class of aircraft or any

person or class of persons from the operation of the directions given in the publication entitled Civil Aviation Requirements under this rule, either wholly or partially, subject to such conditions, if any, as may be specified in such order.

21. Cancellation or suspension of licence, certificate and approval. — Where the Director General or any officer authorised in this behalf by the Central Government, after giving an opportunity of being heard, is satisfied that any person has contravened or failed to comply with the provisions of these rules or any direction issued under rule 20, he may, for reasons to be recorded in writing, impose any restriction or suspend or cancel any licence, certificate or approval issued under these rules or the rules made under the Adhiniyam in this regard.

22. Appeals. — (1) Any person, aggrieved by an order passed by an officer in exercise of the powers conferred on him by these rules, may prefer an appeal in accordance with the provisions of the section 33 of the Adhiniyam.

(2) An appeal shall be made to the First Appellate Officer or Second Appellate Officer, as the case may be, in the Form A of the Schedule appended to these rules along with the supporting documents and fee of one thousand rupees in the manner as specified by the Director General.

(3) Such Appellate Officer may call for any information, record or any other document from the applicant, if the same is considered relevant to the appeal.

(4) The Appellate Officer may, after giving an opportunity of being heard to the appellant, pass a speaking order, as he thinks fit, confirming, modifying or setting aside the order appellate against.

(5) The copy of appellate order so passed by Appellate Officer shall be provided to the appellant as soon as practicable after passing of the order.

23. Offences. — Any person who contravenes any provisions of these rules shall be punishable in accordance with the sub-section (1) of the section 25 of the Adhiniyam.

24. Imposition of penalty. — (1) Any person who has contravened any rule as specified in Schedule of these rules, shall be liable to pay of penalty in accordance with the provisions of section 32 of the Adhiniyam.

(2) The penalty shall be adjudicated by the designated officers or the Appellate Officer, as the case may be, in accordance with the procedure as laid down in the said Schedule.

25. General power to exempt. —The Central Government may exempt any aircraft or class of aircraft or any person or class of persons from the operation of these rules, either wholly or partially, subject to such conditions; if any, in accordance with the provisions of section 20 of the Adhiniyam.

Schedule

(see rule 24)

Penalties

1. Classification of severity levels of contravention and penalty thereof: —

Table 1

SI. No.	Severity Level (in rupees)	Individual	Organisation (Small)	Organisation (Medium)	Organisation (Large)
			Up to fifty employees	More than fifty and up to one hundred employees	More than one hundred employees
(1)	(2)	(3)	(4)	(5)	(6)
1.	Level 1	Ten thousand	Fifty thousand	Seventy-five thousand	One lakh
2.	Level 2	Twenty thousand	One lakh	One lakh fifty thousand	Two lakh fifty thousand
3.	Level 3	Fifty thousand	Two lakh	Three lakh	Five lakh
4.	Level 4	Seventy-five thousand	Three lakh	Five lakh	Ten lakh
5.	Level 5	One lakh fifty thousand	Five lakh	Ten lakh	Twenty lakh
6.	Level 6	Three lakh	Seven lakh fifty thousand	Fifteen lakh	Thirty lakh
7.	Level 7	Five lakh	Ten lakh	Twenty-five lakh	Fifty lakh
8.	Level 8	Ten lakh	Twenty lakh	Thirty-five lakh	Seventy lakh
9.	Level 9	Twenty lakh	Thirty-five lakh	Fifty lakh	Eighty-five lakh
10.	Level 10	Twenty-five lakh	Fifty lakh	Seventy-five lakh	One crore

Note: — (1) "Individual" means a natural person.

(2) "Organisation" means a body corporate or an association of individuals whether registered or not.

(3) "Employee**"** means an individual appointed, employed or engaged by the organisation whether contractual, temporary or permanent.

2. Contravention of rule and severity level thereof, for determination of penalty amount by the designated officers or the appellate officer, as the case may be.

TABLE 2

SI. No.	Nature of contravention	Relevant rule (s)	Severity level of contravention/ violation/ non-compliance
(1)	(2)	(3)	(4)
1.	Non-compliance of sub-rule (1) of rule 3	Sub-rule (1) of rule 3	Level 10
2.	Contravention of sub-rule (2) of rule 3	Sub-rule (2) of rule 3	Up to level 8
3.	Non-compliance of sub-rule (6) of rule 3	Sub-rule (6) of rule 3	Level 9
4.	Non-compliance of sub-rule (8) of rule 3	Sub-rule (8) of rule 3	Level 5
5.	Non-compliance of rule 5	Rule 5	Level 6
6.	Non-compliance of sub-rule (1) of rule 6	Sub-rule (1) of rule 6	Level 6
7.	Non-compliance of sub-rule (2) of rule 6	Sub-rule (2) of rule 6	Level 5

8.	Non-compliance of sub-rule (3) of rule 6	Sub-rule (3) of rule 6	Level 6
9.	Non-compliance of sub-rule (4) of rule 6	Sub-rule (4) of rule 6	Level 4
10.	Non-compliance of sub-rule (5) of rule 6	Sub-rule (5) of rule 6	Level 6
11.	Non-compliance of sub-rule (6) of rule 6	Sub-rule (6) of rule 6	Level 6
12.	Non-compliance of sub-rule (7) of rule 6	Sub-rule (7) of rule 6	Level 7
13.	Non-compliance of sub-rule (8) of rule 6	Sub-rule (8) of rule 6	Level 6
14.	Contravention of sub-rule (9) of rule 6	Sub-rule (9) of rule 6	Level 8
15.	Non-compliance of rule 7	Rule 7	Level 4
16.	Non-compliance of sub-rule (1) of rule 8	Sub-rule (1) of rule 8	Level 5
17.	Non-compliance of sub-rule (2) of rule 8	Sub-rule (2) of rule 8	Level 5
18.	Contravention of sub-rule (1) of rule 9	Sub-rule (1) of rule 9	Level 8
19.	Contravention of sub-rule (2) of rule 9	Sub-rule (2) of rule 9	Level 5
20.	Non-compliance of sub-rule (3) of rule 9	Sub-rule (3) of rule 9	Level 6
21.	Contravention of sub-rule (1) of rule 10	Sub-rule (1) of rule 10	Up to level 8
22.	Non-compliance of sub-rule (2) of rule 10	Sub-rule (2) of rule 10	Level 2
23.	Non-compliance of sub-rule (3) of rule 10	Sub-rule (3) of rule 10	Level 5
24.	Non-compliance of sub-rule (4) of rule 10	Sub-rule (4) of rule 10	Level 6
25.	Non-compliance of sub-rule (5) of rule 10	Sub-rule (5) of rule 10	Level 5
26.	Non-compliance of sub-rule (6) of rule 10	Sub-rule (6) of rule 10	Level 7
27.	Non-compliance of sub-rule (7) of rule 10	Sub-rule (7) of rule 10	Level 5
28.	Contravention of sub-rule (8) of rule 10	Sub-rule (8) of rule 10	Up to Level 6
29.	Non-compliance of sub-rule (9) of rule 10	Sub-rule (9) of rule 10	Level 6
30.	Non-compliance of sub-rule (10) of rule 10	Sub-rule (10) of rule 10	Level 8
31.	Non-compliance of sub-rule (11) of rule 10	Sub-rule (11) of rule 10	Level 6
32.	Non-compliance of sub-rule (12) of rule 10	Sub-rule (12) of rule 10	Level 7
33.	Non-compliance of sub-rule (13) of rule 10	Sub-rule (13) of rule 10	Level 8
34.	Non-compliance of sub-rule (14) of rule 10	Sub-rule (14) of rule 10	Up to level 6
35.	Non-compliance of sub-rule (15) of rule 10	Sub-rule (15) of rule 10	Level 6
36.	Non-compliance of sub-rule (1) of rule 11	Sub-rule (1) of rule 11	Level 4
37.	Non-compliance of sub-rule (1) of rule 12	Sub-rule (1) of rule 12	Level 7
38.	Non-compliance of sub-rule (2) of rule 12	Sub-rule (2) of rule 12	Level 6
39.	Non-compliance of sub-rule (3) of rule 12	Sub-rule (3) of rule 12	Level 6
40.	Non-compliance of sub-rule (4) of rule 12	Sub-rule (4) of rule 12	Level 6
41.	Non-compliance of sub-rule (5) of rule 12	Sub-rule (5) of rule 12	Level 4
42.	Non-compliance of sub-rule (6) of rule 12	Sub-rule (6) of rule 12	Level 5
43.	Non-compliance of sub-rule (7) of rule 12	Sub-rule (7) of rule 12	Level 5
44.	Non-compliance of sub-rule (2) of rule 13	Sub-rule (2) of rule 13	Up to Level 6
45.	Non-compliance of sub-rule (1) of rule 14	Sub-rule (1) of rule 14	Level 4
46.	Non-compliance of sub-rule (2) of rule 14	Sub-rule (2) of rule 14	Level 2
47.	Contravention of sub-rule (1) of rule 15	Sub-rule (1) of rule 15	Level 1
48.	Non-compliance of sub-rule (2) of rule 15	Sub-rule (2) of rule 15	Level 2
49.	Non-compliance of sub-rule (1) of rule 16	Sub-rule (1) of rule 16	Level 1
50.	Non-compliance of sub-rule (8) of rule 16	Sub-rule (8) of rule 16	Level 2
51.	Non-compliance of sub-rule (2) of rule 17	Sub-rule (2) of rule 17	Level 4
52.	Non-compliance of sub-rule (7) of rule 17	Sub-rule (7) of rule 17	Level 3
53.	Non-compliance of sub-rule (9) of rule 17	Sub-rule (9) of rule 17	Level 3
54.	Non-compliance of sub-rule (10) of rule 17	Sub-rule (10) of rule 17	Level 2
55.	Non-compliance of rule 18	Rule 18	Level 2
56.	Non-compliance with directions issued under rule 20	Sub-rule (3) of rule 20	Up to Level 6. In case Penalty has already been provided in any

			rule for the same contravention, then, the penalty as provided for that rule shall prevail.

3. Procedure for adjudication of penalty by designated or appellate officers, –

(a) The designated officer upon his satisfaction that a person has contravened any of the rule as specified in the Table 2 under paragraph 2 above, he may, after giving a reasonable opportunity of being heard to such person, by an order in writing, impose penalty in accordance with Tables 1 and 2 under paragraphs 1 and 2 respectively, upon such person, stating the nature of contravention, the provision of rules which have been contravened and the reasons for imposing such penalty along with the demand notice.

(b) The designated officer shall not proceed for imposition of penalty against a person, where it comes to his notice that an action under the Adhiniyam and these rules has been initiated for contravention of same rule on same cause of action.

(c) A copy of penalty order passed along with the demand notice by the designated officer shall be served upon such person by a recognised mode of service.

(d) The person aggrieved by the order issued under clause (a), may prefer appeal in accordance with the provisions of rule 21 of these rules.

(e) The copy of appellate order passed by appellate officer shall be provided to the appellant and the concerned designated officer.

(f) The designated officer, within thirty days from the date of the receipt of such final order passed by the appellate officer, shall grant the effect to the order by issuing a revised demand notice to the person against whom the order has been passed for the amount of penalty imposed in the order.

(h) The penalty thus imposed shall be paid electronically by such person in the manner as laid down by the Director-General within thirty days of the service of demand notice upon the person.

(i) In case the person on whom the penalty is imposed, fails to pay such amount of penalty within the time as stipulated in demand notice, then, the proceeding for cancellation or suspension of any licence, certificate, authorisation, permit or approval, may be initiated under these rules or the rules made under the Adhiniyam in this regard.

FORM A **(*see rule 22*)** **Form of appeal (First/Second) to the Appellate Officer**		
1.	Name(s) of the Appellant	
2.	Address	
3.	Email Address	
4.	Phone No.	
5.	Order No. with Date, against which the appeal is preferred (copy of the order to be enclosed)	
6.	Name and Post of the officer by whom the order is passed	
7.	Contravention of rules for which order was passed	
8.	Operative part of order	
9.	Date on which the copy of order received by the appellant	
10.	Date of completion of 30 days Limitation period	
11.	Brief facts of the case	
12.	Grounds of Appeal	
13.	Prayer of the Appellant	
14.	Fee and transaction details	
15.	Other details with supporting documents, if any	

Verification

I_____, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Name and Signature of the Appellant

Date:

Place:

[F. No. AV-11012/4/2025-DG Section-MoCA]

SHOBHIT GUPTA, Jt. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-16

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 08 ಕೇನಿಪ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13.04.2026.

ದಿನಾಂಕ: 11.03.2026ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Indian Statistical Service Rules, 2026ನ GSR 171(E)ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION

NOTIFICATION

New Delhi, the 11th of March, 2026

G.S.R. 171(E).—In exercise of the powers conferred by the proviso to article 309 of the Constitution, and in supersession of the Indian Statistical Service Rules, 2016, except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called the Indian Statistical Service Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definition.- In these rules, unless the context otherwise requires, -

(a) **"Cadre Controlling Authority"** means the Ministry of Statistics and Programme Implementation, Government of India;

(b) **"Commission"** means the Union Public Service Commission;

(c) **"Departmental Promotion Committee"**, **"Departmental Confirmation Committee"** and **"Departmental Screening Committee"** means the Committees constituted to consider promotion, confirmation and grant of Non-Functional Selection Grade or Non-Functional Upgradation, respectively, in any of the grades as indicated in Schedule III;

(d) **"duty post"** means any of the posts, whether temporary or permanent, specified in rule 3;

(e) **"economically weaker sections"** shall have the same meaning and applicability as laid down in the Office Memorandum No. 36039/1/2019- Estt(Res) dated the 31st January, 2019, of the Department of Personnel and Training, Government of India, as amended from time to time;

(f) **"Government"** means the Central Government;

(g) **"grade"** means any of the grades specified in sub-rule (1) of rule 3;

(h) **"Ministry"** means the Ministry of Statistics and Programme Implementation, Government of India;

(i) **"Other Backward Classes"** shall have the same meaning and applicability as laid down in the Office Memorandum No. 36012/22/93-Estt(SCT) dated the 8th September, 1993, of the Department of Personnel and Training, Government of India, as amended from time to time;

(j) **"regular service in relation to any grade"** means the period of service in that grade rendered after selection to the grade and includes any period-

(i) taken into account for the purpose of seniority in the case of existing officers of the Service referred to in rule 4;

(ii) during which an officer shall have held a post in that grade but for being on leave or otherwise not being available for holding such posts;

(k) **"Schedule"** means a Schedule appended to these rules;

(l) **"Scheduled Castes" and "Scheduled Tribes"** shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution of India; and

(m) **"Service"** means the Indian Statistical Service constituted vide G.S.R. 1320, dated 1st November, 1961 consisting of persons appointed to the Service.

3. Grade, authorised strength and its review.- (1) The duty posts included in various grades of the Service, the number of the said posts and level in the pay matrix attached thereto, shall be as specified in the Table below, namely:-

Table

Sl. No.	Grade, level in pay matrix as per 7th Central Pay Commission	Name of the post	Number of posts
(1)	(2)	(3)	(4)
1.	**Apex** Level 17, Pay Matrix: Rs. 2,25,000/-	Principal Director General	01
2.	**Higher Administrative Grade plus (HAG Plus)** Level 16, Pay Matrix: Rs. 2,05,400-2,24,400/-	Director General/ Principal Statistical Adviser.	04
3.	**Higher Administrative Grade (HAG)** Level 15, Pay Matrix: Rs. 1,82,200-2,24,100/-	Additional Director General/ Senior Statistical Adviser.	22

4.	**Senior Administrative Grade (SAG)** Level 14, Pay Matrix: Rs. 1,44,200-2,18,200/-	Deputy Director General/ Statistical Adviser.	143
5.	**Non-Functional Selection Grade (NFSG)** Level 13, Pay Matrix: Rs. 1,23,100-2,15,900/-	Director/ Additional Statistical Adviser.	190
6.	**Junior Administrative Grade (JAG)** Level 12, Pay Matrix: Rs. 78,800- 2,09,200/-	Joint Director/ Joint Statistical Adviser.	
7.	**Senior Time Scale (STS)** Level 11, Pay Matrix: Rs. 67,700- 2,08,700/-	Deputy Director/ Deputy Statistical Adviser.	206
8.	**Junior Time Scale (JTS)** Level 10, Pay Matrix: Rs. 56,100- 1,77,500/-	Assistant Director/ Assistant Statistical Adviser.	298
9.	**Reserve**.		70
	Total		**934**

Note 1: The officer in the Apex grade shall report to the Secretary of the Ministry.

Note 2: The number of officers in Non-Functional Selection Grade in level-13 in the pay matrix shall be restricted to thirty per cent of senior duty posts (that is posts in level-11 and above in the pay matrix) in the cadre and there shall be no increase in the overall strength of the cadre and the combined number of officers in Junior Administrative Grade (Level-12) and the Non-Functional Selection Grade (level-13) shall not exceed the number of posts available in the Junior Administrative Grade.

(2) Notwithstanding anything contained in sub-rule (1), the Cadre Controlling Authority may-

(a) from time to time make such alteration in the authorised strength, name of the post and level in the pay matrix of the duty posts in various grades as it may deem necessary, in accordance with the established procedure as laid down by the Department of Personnel and Training and / or Department of Expenditure from time to time,

(b) in consultation with the Commission and the Government in the Ministry of Finance, Department of Expenditure (where applicable) and Department of Personnel and Training, include in the Service such posts (other than those included in sub-rule (1)) as may be equivalent to the posts included in the service in status, grades, scales of pay and professional context, or exclude from the service any posts included in sub-rule (1).

(c) in consultation with the Commission, appoint an officer whose post is included in the Service under clause (b) to the appropriate grade in temporary capacity or in a substantive capacity as it may deem fit, and fix his seniority in such a grade in accordance with the orders and instructions issued by the Government from time to time.

(3) The method of recruitment, age limit and educational qualifications for appointment to duty post in the Junior Time Scale shall be as specified in Schedule-I.

(4) The minimum qualifying service for appointment of officers on promotion to posts in the various grades of the Service shall be as specified in Schedule-II and grant of Non-Functional Selection Grade shall be as specified in Schedule-II (A).

(5) The composition of the Departmental Promotion Committee, Departmental Confirmation Committee and the Departmental Screening Committee shall be as specified in Schedule-III.

(6) The statement of the duty posts of the Service in various Ministries or Departments of the Government shall be as specified in Schedule-IV.

4. Members of Service: (1) The following persons shall be members of the Service, namely :-

(a) existing officers of the Indian Statistical Service holding duty posts on regular basis or on lien in various grades of the Service as on the date of commencement of these rules shall deemed to have been appointed to the duty posts under these rules; and;

(b) persons appointed to the duty posts under Rule 5.

(2) A person referred to in clause (a) of sub-rule (1) shall continue to be a member of the Service in the appropriate grade as applicable to him.

(3) A person referred to in clause (b) of sub-rule (1) shall become a member of the Service in the appropriate grade applicable to him from the date of his appointment under these rules.

(4) The regular service of an officer referred to in sub-rule (1) in the respective corresponding grades, rendered prior to the commencement of these rules, shall be counted as qualifying service for the purpose of seniority, confirmation, promotion, Non-Functional Selection Grade and Non-Functional Upgradation.

5. Future maintenance of Service.- The duty posts in any of the grades specified in rule 3, shall be filled in the following manner, namely:-

(a) Fifty per cent of the vacancies in Junior Time Scale shall be filled by direct recruitment through an open competitive examination to be held by the Commission as specified in Schedule-I;

(b) Fifty per cent of the vacancies in the Junior Time Scale shall be filled by promotion from amongst officers belonging to the Subordinate Statistical Service as specified in Schedule II;

(c) the appointments to the posts of Senior Time Scale and above (except for Non-Functional Selection Grade) (Level-13) in the Service shall be made by promotion from amongst the officers in the next lower grade with the minimum qualifying service as specified in Schedule-II and as recommended by the Departmental Promotion Committees constituted in accordance with Schedule-III (Part-A);

(d) the placements of officers to Non-Functional Selection Grade shall be made on the basis of seniority as specified in Schedule-II(A), subject to suitability on the recommendation of the Departmental Screening Committee constituted for this purpose in accordance with Schedule-III (Part-C).

6. Non-Functional Upgradation.- (1) Non-Functional Upgradation shall be granted to the eligible officers in various grades upto Higher Administrative Grade of the Service on the recommendations of the Departmental Screening Committee, as specified in Part-C of Schedule-III:

provided that if any Indian Administrative Service officer of the State of Joint Cadre is posted at the Centre to a particular grade carrying a specific level in the pay matrix, the officers belonging to batches of the Service that are senior by two years or more and have not so far been promoted to that particular grade shall be granted the same grade on non-functional basis from the date of posting of the Indian Administrative Service officer in that particular grade at the Centre, in terms of the provisions of the Department of Personnel and Training, as amended from time to time.

(2) As prescribed in the orders and instructions issued in the matter by the Government, all the terms and conditions including the prescribed eligibility criteria and promotional norms including "benchmark" for up-gradation to a particular level of the Service, etc., shall have to be met at the time of screening for grant of higher pay-scale.

(3) The "Batch" of the officers of the Service for determining their eligibility for grant of Non-Functional Upgradation shall be as hereinafter provided, namely:-

(a) in respect of the officers who have been directly recruited to the entry grade (Junior Time Scale) of the Service, the Batch year shall be the year following the year in which competitive examination was held through which they were appointed to the Service and in subsequent grades, the "Batch" shall remain the same provided the officer is not superseded due to any reasons and in case an officer is superseded, the officer shall be considered along with the "Batch" of the officers with whom his seniority is fixed;

(b) in respect of the officers who have been recruited to the entry grade (Junior Time Scale) of the Service by promotion, the "Batch" shall be the batch of the directly recruited officers, with whom their seniority is clubbed and in subsequent grades, the "Batch" shall remain the same provided the officer is not superseded due to any reasons and in case an officer is superseded, the officer shall be considered along with the "Batch" of the officers with whom his seniority is fixed.

7. Probation.- (1) Every officer appointed to the Service, either by direct recruitment or by promotion in Junior Time Scale shall be on probation for a period of two years:

Provided that the Cadre Controlling Authority may extend the period of probation in accordance with the instructions issued by the Government from time to time:

Provided further that any decision for extension of a probation period shall be taken ordinarily within eight weeks after the expiry of the previous probationary period and shall also be communicated in writing to the concerned officer together with reasons for so doing, within the said period.

(2) On completion of the period of probation or any extension thereof, officer shall, if considered fit for permanent appointment, be considered for confirmation, in terms of the orders of the Government issued from time to

time, and on the basis of the recommendations of the Departmental Confirmation Committee constituted in accordance with Schedule-III (Part B).

(3) If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may discharge or revert the officer to the post held by him prior to his appointment in the Service, as the case may be.

(4) During the period of probation, or any extension thereof, the candidate may be required by the Government to undergo such courses of training and instructions and to pass such examinations and tests (including examination in Hindi) as it may think fit, as a condition to satisfactory completion of probation.

(5) As regards to other matters relating to probation, the members of the Service shall be governed by the instructions issued by the Government in this regard from time to time.

8. Seniority.- (1) The relative seniority of the members of the Service on commencement of these rules shall be the relative seniority in their respective grades as determined before the date of commencement of these rules:

Provided that if the seniority of any member of the Service had not been determined before the commencement of these rules, it shall be determined by the Government, in accordance with the general instructions on seniority issued by the Government from time to time.

(2) The seniority of persons appointed to various grades of the Service on and after the date of commencement of these rules shall be determined in accordance with the general orders or instructions on seniority issued by the Government from time to time.

9. Other conditions of Service.- An officer appointed to the Service shall be liable to serve anywhere, in India or abroad.

10. Disqualification.- No person,-

(a) who has entered into or contracted a marriage with a person having a spouse living; or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the Service:

Provided that the Government may, if it is satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any such person from the operation of this rule.

11. Residuary matters.- The conditions of service of the members of the Service in respect of matters for which no provision is made in these rules shall be the same as are applicable from time to time to officers of equivalent grade of the Government.

12. Power to relax.- Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons.

13. Interpretation.- If any question relating to the interpretation of these rules arises, it shall be decided by the Government.

14. Saving.- Nothing in these rules shall affect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, Ex-servicemen and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.

SCHEDULE-I

[See rules 3(3) and 5]

DIRECT RECRUITMENT THROUGH COMPETITIVE EXAMINATION TO JUNIOR TIME SCALE OF THE SERVICE CONDUCTED BY UNION PUBLIC SERVICE COMMISSION

1. Direct recruitment to the posts of Junior Time Scale of the Service shall be made on the basis of the results of an open competitive examination (hereafter in this Schedule referred to as "examination") conducted by the Commission.

2. Success in the examination confers no right for appointment, unless Government is satisfied, after conducting enquiry, as may be considered necessary, that the candidate is suitable in all respects for appointment to the Service.

3. No candidate shall be appointed to the Service, who after such medical examination, as the Government may prescribe, is not found to be in good mental or bodily health and free from any mental or physical defect likely to interfere with the discharge of the duties of the Service.

4. **Age limit.-** A candidate must have attained the age of 21 years and must not have attained the age of 30 years on the day as notified by the Commission during the year in which the examination is held.

5. **Educational qualifications.-** A candidate must have obtained-

(a) a Bachelor's degree in any discipline having at least three subjects or papers from any one or more of the following streams, namely, Statistics or Mathematical Statistics or Applied Statistics, from a recognised University or Institute.
or
(b) a Master's degree in Statistics or Mathematical Statistics or Applied Statistics from a recognised University or Institute.

Note: A candidate who has appeared or intends to appear at such examination, the passing of which shall render him eligible to appear at the examination may apply for admission to the examination and such a candidate may be admitted to the examination, as otherwise eligible, but the admission shall be deemed to be provisional and subject to cancellation if he does not produce the proof of having passed the examination as soon as possible and in any case not later than two months after the commencement of the examination.

6. The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the examination shall be final and no candidate to whom a certificate of admission has not been issued by the Commission shall be admitted to the examination.

SCHEDULE-II

[See rules 3(4) and 5]

The minimum qualifying service for appointment of officers on promotion to posts, in the various grades of Indian Statistical Service

Sl. No.	**Name of the Grade**	**Method of recruitment**	**Whether promotion is on selection or non-selection basis**	**Field of selection and the minimum qualifying service for promotion**
(1)	(2)	(3)	(4)	(5)
1.	Apex	By promotion	Selection	Officers of the Higher Administrative Grade Plus with one year of regular service in the grade.
2.	Higher Administrative Grade Plus	By promotion	Selection	Officers of the Higher Administrative Grade with one year of regular service in the grade.
3.	Higher Administrative Grade	By promotion	Selection	Officers of the Senior Administrative Grade with three years regular service in the Grade or with twenty- five years regular service in Group A posts with one year regular service should be in the Senior Administrative Grade.
4.	Senior Administrative Grade	By promotion	Selection	Officers in the Junior Administrative Grade with eight years regular service in the Grade inclusive of service, if any, rendered in the Non-Functional Selection Grade or with seventeen years of regular service in Group A posts inclusive of four years of regular service in the Junior Administrative Grade (including service rendered in the Non-Functional Selection Grade).

Sl. No.	Name of the Grade	Method of recruitment	Whether promotion is on selection or non-selection basis	Field of selection and the minimum qualifying service for promotion
(1)	(2)	(3)	(4)	(5)
5.	Junior Administrative Grade	By promotion	Selection	Officers in the Senior Time Scale with five years regular service in the grade.
6.	Senior Time Scale	By Promotion	Selection	Officers in the Junior Time Scale with four years regular service in the grade.
7.	Junior Time Scale	(i) Fifty per cent of the vacancies in the Grade by direct recruitment; and (ii) Fifty per cent of the vacancies in the Grade by promotion.	(i) Not applicable (ii) Selection	(i) Through an open competitive examination conducted by the Commission in the manner prescribed in Schedule- I. (ii) By promotion from amongst officers belonging to the Sub-ordinate Statistical Service of level 7 with five years regular service in the grade. Note: The eligibility service for promotion in respect of existing officers belonging to the Subordinate Statistical Service in level 7 of the pay matrix holding the post on regular basis as on the commencement of these rules shall be three years.

Note 1: The inter-se seniority of officers in the Junior Time Scale cadre for promotion to Senior Time Scale is fixed in terms of Department of Personnel and Training guidelines.

Note 2: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

SCHEDULE-II (A)

[See rules 3(4) and 5]

Sl. No.	Name of the Grade	Method of recruitment	Whether promotion is on selection or non-selection basis	Field of selection and the minimum qualifying service for promotion
(1)	(2)	(3)	(4)	(5)
1.	Non-Functional Selection Grade	By placement on seniority basis subject to suitability.	Non-selection	Officers of the Junior Administrative Grade who have entered the fourteenth year of service as on the 1st January of the year calculated from the year following the year of examination on the basis of which the member was recruited. or Officers of the Junior Administrative Grade who have entered the service through promotion at the Junior Time

				Scale and have completed thirteen years of regular service calculated from the year in which the officer was promoted to Group-A in the service on the date of consideration of Non-Functional Selection Grade

SCHEDULE-III
Part- A

[See rules 3(5) and 5]

Composition of Departmental Promotion Committee for considering the case of promotion in the Indian Statistical Service.

Sl. No.	Grade	Composition of Departmental Promotion Committee
(1)	(2)	(3)
1.	Promotion from Higher Administrative Grade Plus to Apex of the Indian Statistical Service.	1. Chairman or Member, Union Public Service Commission : Chairman; 2. Secretary, Ministry of Statistics and Programme Implementation : Member; 3. Secretary, Ministry of Labour and Employment : Member.
2.	Promotion from Higher Administrative Grade to Higher Administrative Grade Plus of the Indian Statistical Service.	1. Chairman or Member, Union Public Service Commission : Chairman; 2. Secretary, Ministry of Statistics and Programme Implementation : Member; 3. Principal Director General, Ministry of Statistics and Programme Implementation : Member.
3.	Promotion from Senior Administrative Grade to Higher Administrative Grade of the Indian Statistical Service.	1. Chairman or Member, Union Public Service Commission : Chairman; 2. Secretary, Ministry of Statistics and Programme Implementation : Member; 3. Principal Director General, Ministry of Statistics and Programme Implementation : Member.
4.	Promotion from Junior Administrative Grade to Senior Administrative Grade of the Indian Statistical Service.	1. Chairman or Member, Union Public Service Commission : Chairman; 2. Secretary, Ministry of Statistics and Programme Implementation : Member; 3. Principal Director General, Ministry of Statistics and Programme Implementation : Member; 4. Senior Most Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation : Member.
5.	Promotion from Senior Time Scale to Junior Administrative Grade of the Indian Statistical Service.	1. Chairman or Member, Union Public Service Commission : Chairman; 2. Secretary, Ministry of Statistics and Programme Implementation : Member; 3. Principal Director General, Ministry of Statistics and Programme Implementation : Member; 4. Additional Secretary or Joint Secretary or equivalent, Department of Commerce, Ministry of Commerce and Industry : Member.

Sl. No.	Grade	Composition of Departmental Promotion Committee
(1)	(2)	(3)
6.	Promotion from Junior Time Scale to Senior Time Scale of the Indian Statistical Service.	1. Secretary, Ministry of Statistics and Programme Implementation : Chairman; 2. Principal Director General, Ministry of Statistics and Programme Implementation : Member; 3. Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation : Member; 4. Joint Secretary or equivalent, Ministry of Labour and Employment : Member.
7.	Promotion from Subordinate Statistical Service to Junior Time Scale (JTS) of Indian Statistical Service.	1. Chairman or Member, Union Public Service Commission : Chairman; 2. Secretary, Ministry of Statistics and Programme Implementation : Member; 3. Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation : Member; 4. Additional Secretary or Joint Secretary or equivalent, Department of Personnel and Training : Member.

Note: In above compositions, wherever applicable, Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation shall be nominated by the Secretary, Ministry of Statistics and Programme Implementation.

Part- B

[See rule 7]

Composition of Departmental Confirmation Committee for considering the case of confirmation in the Indian Statistical Service.

Sl. No.	Grade	Composition of Departmental Confirmation Committee
(1)	(2)	(2)
1.	Confirmation at Junior Time Scale of Indian Statistical Service.	1. Secretary, Ministry of Statistics and Programme Implementation : Chairman; 2. Principal Director General, Ministry of Statistics and Programme Implementation : Member; 3. Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation : Member; 4. Joint Secretary or equivalent, Department of Water Resources, River Development and Ganga Rejuvenation, Ministry of Jal Shakti : Member.

Note: In above compositions, wherever applicable, Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation shall be nominated by the Secretary, Ministry of Statistics and Programme Implementation.

Part- C

[See rules 3(5), 5 and 6]

Composition of Departmental Screening Committee for considering the cases for grant of Non-Functional Upgradation/ Non-Functional Selection Grade in the Indian Statistical Service.

Sl. No.	**Grade**	**Composition of Departmental Screening Committee**
(1)	(2)	(3)
1.	Appointment to the Non-Functional Selection Grade of the Indian Statistical Service	1. Secretary, Ministry of Statistics and Programme Implementation : Chairman; 2. Principal Director General, Ministry of Statistics and Programme Implementation : Member; 3. Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation : Member; 4. Additional Secretary or equivalent, Ministry of Agriculture and Farmers Welfare : Member.
2.	Grant of Non-Functional Upgradation to the grade up to and including Higher Administrative Grade of the Indian Statistical Service	1. Secretary, Ministry of Statistics and Programme Implementation : Chairman; 2. Principal Director General, Ministry of Statistics and Programme Implementation : Member; 3. Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation : Member; 4. Additional Secretary or equivalent, Ministry of Agriculture and Farmers Welfare : Member.

Note: In above compositions, wherever applicable, Director General/ Principal Statistical Adviser, Ministry of Statistics and Programme Implementation shall be nominated by the Secretary, Ministry of Statistics and Programme Implementation.

SCHEDULE-IV

[See rule 3(6)]

STATEMENT OF DUTY POSTS FOR THE INDIAN STATISTICAL SERVICE

Sl. No.	Ministry or Department			Sanctioned Posts in							
				Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
1	**Ministry of Agriculture and Farmers Welfare**					**1**	**4**	**6**	**6**	**5**	**22**
	(i)	Commission for Agricultural Costs and Prices, Delhi					1	1	1	1	**4**
	(ii)	Department of Agriculture and Farmers Welfare, Delhi									
		(a)	Department Proper, Delhi			1	1	2	1	2	**7**
		(b)	Directorate of Economics and Statistics, Delhi				1	3	2	2	**8**
		(c)	Special Data Dissemination Standard (SDDS), Delhi				1		1		**2**
		(d)	Mahalanobis National Crop Forecasting Centre, Delhi						1		**1**
2	**Ministry of AYUSH, Delhi**						**1**	**2**	**1**		**4**
3	**Cabinet Secretariat, Delhi**								**1**		**1**
4	**Ministry of Chemicals and Fertilizers**						**3**	**3**	**3**	**2**	**11**
	(i)	Department of Chemicals and Petrochemicals, Delhi					1	1	1	1	**4**
	(ii)	Department of Fertilizers, Delhi					1	1	1	1	**4**
	(iii)	Department of Pharmaceuticals, Delhi					1	1	1		**3**
5	**Ministry of Civil Aviation**						**1**	**1**	**1**		**3**
	(i)	Ministry Proper, Delhi					1				**1**
	(ii)	Directorate General of Civil Aviation, Delhi						1	1		**2**
6	**Ministry of Coal**						**1**		**1**	**1**	**3**
	(i)	Ministry Proper					1		1	1	**3**
7	**Ministry of Commerce and Industry**					**1**	**5**	**10**	**9**	**8**	**33**
	(i)	Department of Commerce Proper, Delhi					1	1	2		**4**
	(ii)	Directorate General of Foreign Trade									
		(a)	Delhi				1	1		1	**3**
		(b)	Mumbai					1			**1**
	(iii)	Directorate General of Commercial Intelligence and Statistics (DGCIS), Kolkata				1	2	5	5	5	**18**
	(iv)	Office of Economic Adviser, Delhi						1	1	1	**3**
	(v)	Department for Promotion of Industry and Internal Trade, Delhi					1	1	1	1	**4**
8	**Ministry of Communications**						**2**	**2**	**2**		**6**
	(i)	Department of Telecommunication, Delhi					1	1	1		**3**
	(ii)	Department of Posts, Delhi					1	1	1		**3**

Sl. No.	Ministry or Department			Sanctioned Posts in							
				Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
9	**Ministry of Consumer Affairs, Food & Public Distribution**					**1**		**2**	**2**		**5**
	(i)	Department of Food and Public Distribution									
		(a)	Department Proper, Delhi			1		1			**2**
		(b)	National Sugar Institute, Kanpur						1		**1**
	(ii)	Department of Consumer Affairs, Delhi						1	1		**2**
10	**Ministry of Cooperation, Delhi**						**1**	**1**	**1**		**3**
11	**Ministry of Corporate Affairs**						**1**	**1**	**1**	**1**	**4**
	(i)	Ministry Proper, Delhi					1	1	1	1	**4**
12	**Ministry of Culture**							**1**	**1**		**2**
	(i)	Ministry Proper, Delhi						1	1		**2**
13	**Ministry of Defence**							**1**	**3**	**2**	**6**
	(i)	Army Statistical Organisation, Management Information Systems Organisations (MISO), Director General (DG) Infosys, Delhi						1		1	**2**
	(ii)	Directorate General Resettlement, Delhi							1		**1**
	(iii)	Naval Headquarters, Sena Bhavan, Delhi							1		**1**
	(iv)	Dte. of IT, Air Headquarters Computer Centre, Delhi							1		**1**
	(v)	Directorate of Aerospace Safety, DG(I&S) Branch, Air HQ, New Delhi								1	**1**
14	**Ministry of Development of North Eastern Region, Delhi**						**1**	**1**	**1**	**1**	**4**
15	**Ministry of Education**					**2**		**2**	**4**	**4**	**12**
	(i)	Department of School Education and Literacy, Delhi				1		1	2	2	**6**
	(ii)	Department of Higher Education, Delhi				1		1	2	2	**6**
16	**Ministry of Electronics and Information Technology, Delhi**								**1**		**1**
17	**Ministry of Environment, Forest and Climate Change**					**1**	**2**	**2**	**1**	**1**	**7**
	(i)	Ministry Proper, Delhi				1	1	1		1	**4**
	(ii)	Forest Survey of India (FSI), Dehradun					1	1	1		**3**
18	**Ministry of External Affairs, Delhi**							**1**	**1**		**2**
19	**Ministry of Finance**						**5**	**8**	**12**	**1**	**26**
	(i)	Department of Economic Affairs, Delhi						1	1		**2**
	(ii)	Department of Financial Service, Delhi					1	1	1		**3**
	(iii)	Department of Expenditure, Delhi					1		1	1	**3**
	(iv)	Department of Investment and Public Asset Management (DIPAM), Delhi							1		**1**
	(v)	Department of Public Enterprises, Delhi						1	1		**2**
	(vi)	Department of Revenue									

Sl. No.	Ministry or Department				Sanctioned Posts in							
					Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
		(a)	Department Proper, Delhi					1	1			**2**
		(b)	Tax Research Unit, Delhi						1	2		**3**
		(c)	Financial Intelligence Unit-India, Delhi							2		**2**
		(d)	Directorate General of Performance Management and Central Board of Indirect Taxes and Customs, Delhi					1	1	2		**4**
		(e)	Office of Principal Directorate General of Income Tax, (Admin and TPS), CBDT, Delhi					1	2	1		**4**
20	**Ministry of Fisheries, Animal Husbandry and Dairying**							**2**	**3**	**4**	**5**	**14**
	(i)	Department of Fisheries, Delhi						1	1	2	2	**6**
	(ii)	Department of Animal Husbandry and Dairying, Delhi						1	2	2	3	**8**
21	**Ministry of Food Processing Industries, Delhi**							**1**		**1**	**1**	**3**
22	**Ministry of Health and Family Welfare**					**1**		**7**	**7**	**14**	**7**	**36**
	(i)	Department of Health and Family Welfare, Delhi				1		2	5	5	2	**15**
	(ii)	Directorate General of Health Services (DGHS)										
		(a)	DGHS Hqrs., Delhi					1		1	2	**4**
		(b)	All India Institute of Hygiene and Public Health, Kolkata					1	1			**2**
		(c)	National Centre for Disease Control, New Delhi					1			1	**2**
		(d)	National Tuberculosis Institute (NTI), Bengaluru					1		1		**2**
		(e)	Central Bureau of Health and Intelligence (CBHI)									
			i	Delhi Headquarters				1	1		2	**4**
			ii	Bengaluru						1		**1**
			iii	Bhopal						1		**1**
			iv	Jaipur						1		**1**
			v	RHSTC, Mohali						1		**1**
			vi	Patna						1		**1**
			vii	Bhubaneswar						1		**1**
			viii	Lucknow						1		**1**
23	**Ministry of Heavy Industries, Delhi**								**1**	**1**		**2**
24	**Ministry of Home Affairs**							**4**	**4**	**7**	**3**	**18**
	(i)	Registrar General of India (RGI), Delhi						2	3	3	3	**11**
	(ii)	Intelligence Bureau (IB), Delhi						1		1		**2**
	(iii)	National Crime Records Bureau (NCRB), Delhi						1	1	1		**3**
	(iv)	Integrated Control Room for Emergency Response (ICR-ER), Disaster Management Division, Delhi								2		**2**

Sl. No.	Ministry or Department			Sanctioned Posts in							
				Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
25	**Ministry of Housing and Urban Affairs**					**1**	**2**	**2**	**1**		**6**
	(i)	Ministry Proper, Delhi				1	2	2	1		**6**
26	**Ministry of Jal Shakti**						**3**	**5**	**4**	**5**	**17**
	(i)	Department of Water Resources, River Development and Ganga Rejuvenation									
		(a)	Department Proper, Delhi				2	1	1	2	**6**
		(b)	Central Water Commission, Delhi					2	1	2	**5**
		(c)	Central Water and Power Research Station, Pune					1		1	**2**
		(d)	Central Ground Water Board, Faridabad					1	1		**2**
	(ii)	Department of Drinking Water and Sanitation, Delhi					1		1		**2**
27	**Ministry of Labour and Employment**				**1**		**3**	**3**	**4**	**7**	**18**
	(i)	Ministry Proper, Delhi			1		1	1	2	2	**7**
	(ii)	Directorate General of Employment, Delhi					1		1	1	**3**
	(iii)	Directorate General of Mines Safety, (DGMS), Dhanbad					1	1			**2**
	(iv)	Labour Bureau									
		(a)	Kanpur							1	**1**
		(b)	Kolkata							1	**1**
		(c)	Ahmedabad							1	**1**
		(d)	Chandigarh					1	1	1	**3**
28	**Ministry of Law and Justice**							**1**	**1**		**2**
	(i)	Department of Justice, Delhi						1	1		**2**
29	**Ministry of Micro Small and Medium Enterprises (MSME)**						**2**	**3**	**5**	**6**	**16**
	(i)	Ministry Proper, Delhi					1	2	1		**4**
	(ii)	Office of Development Commissioner									
		(a)	Delhi Headquarters				1	1	1	5	**8**
		(b)	Delhi Regional Office						1	1	**2**
		(c)	Chennai						1		**1**
		(d)	Mumbai						1		**1**
30	**Ministry of Mines**							**1**	**2**	**2**	**5**
	(i)	Ministry Proper, Delhi						1	1	1	**3**
	(ii)	Indian Bureau of Mines (IBM), Nagpur							1	1	**2**
31	**Ministry of Minority Affairs**							**1**	**1**		**2**
	(i)	Ministry Proper, Delhi						1	1		**2**
32	**National Commission for Scheduled Castes, Delhi**								**1**		**1**
33	**Ministry of New and Renewable Energy, Delhi**						**1**	**1**		**1**	**3**
34	**NITI Aayog**					**1**	**3**	**7**	**7**	**4**	**22**
	(i)	NITI Aayog, Delhi				1	2	4	4	4	**15**

Sl. No.	Ministry or Department		Sanctioned Posts in							
			Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
	(ii)	Development Monitoring and Evaluation Office (DMEO), Delhi				1	3	3		**7**
35	**Ministry of Panchayati Raj, Delhi**							**1**		**1**
36	**Ministry of Personnel, Public Grievances and Pensions**						**1**	**1**		**2**
	(i)	Department of Personnel and Training, Delhi					1	1		**2**
37	**Ministry of Petroleum and Natural Gas, Delhi**					**1**	**1**	**1**		**3**
38	**Ministry of Ports, Shipping and Waterways, Delhi**					**1**	**1**	**1**		**3**
39	**Ministry of Power, Delhi**					**1**		**1**		**2**
40	**Ministry of Road Transport and Highways, Delhi**					**1**		**1**		**2**
41	**Ministry of Rural Development**				**1**	**2**	**3**	**2**	**4**	**12**
	(i)	Department of Rural Development, Delhi			1	1	2	1	4	**9**
	(ii)	Department of Land Resources, Delhi				1	1	1		**3**
42	**Ministry of Science and Technology**					**1**	**2**	**1**		**4**
	(i)	Department of Biotechnology, Delhi					1	1		**2**
	(ii)	Department of Science and Technology, Delhi				1	1			**2**
43	**Ministry of Skill Development and Entrepreneurship, Delhi**					**1**	**1**	**1**		**3**
44	**Ministry of Social Justice and Empowerment**					**2**	**1**	**2**	**2**	**7**
	(i)	Department of Social Justice and Empowerment, Delhi				1	1	1	1	**4**
	(ii)	Department of Empowerment of Persons with Disabilities, Delhi				1		1	1	**3**
45	**Ministry of Steel, Delhi**					**1**	**1**	**1**	**1**	**4**
46	**Ministry of Textiles**					**1**	**1**	**2**		**4**
	(i)	Ministry Proper, Delhi				1		1		**2**
	(ii)	Development Commissioner (Handicrafts), Delhi					1			**1**
	(iii)	Office of Textile Commissioner, Mumbai						1		**1**
47	**Ministry of Tourism**				**1**	**1**	**1**	**1**	**3**	**7**
	(i)	Department of Tourism, Delhi			1	1	1	1	3	**7**
48	**Ministry of Tribal Affairs, Delhi**					**1**	**1**	**1**		**3**
49	**Ministry of Women and Child Development, Delhi**					**1**	**1**	**2**	**4**	**8**
50	**Ministry of Youth Affairs and Sports**						**2**	**2**		**4**
	(i)	Department of Sports, Delhi					1	1		**2**
	(ii)	Department of Youth Affairs, Delhi					1	1		**2**
51	**Ministry of Statistics and Programme Implementation**		**1**	**2**	**12**	**73**	**90**	**80**	**217**	**475**
	National Statistics Office (NSO)		**1**	**2**	**12**	**73**	**90**	**80**	**217**	**475**
	1	**Office of Chief Statistician of India**						**1**		**1**
	2	**Principal Director General**	**1**							**1**
	3	**Director General**		**2**						**2**
	4	**Economic Statistics Division, Delhi**			**1**	**2**	**3**	**3**	**2**	**11**

Sl. No.	Ministry or Department			Sanctioned Posts in							
				Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
	5	**National Accounts Division, Delhi**				**1**	**4**	**8**	**7**	**4**	**24**
	6	**Price Statistics Division, Delhi**				**1**	**1**	**2**	**2**	**2**	**8**
	7	**Social Statistics Division, Delhi**				**1**	**3**	**3**	**4**	**2**	**13**
	8	**Capacity Development Division**				**1***	**1**	**4**	**5**	**1**	**12**
		(a)	National Statistical System Training Academy, Greater Noida				1	3	4		**8**
		(b)	Training Unit, Delhi					1	1	1	**3**
	9	**Coordination and International Cooperation Division (CICD)**				**1***	**2**	**3**	**3**	**2**	**11**
		(a)	Coordination Unit, Delhi					1	1	1	**3**
		(b)	State Unit, Delhi				1	1	1	1	**4**
		(c)	International Cooperation Unit, Delhi				1	1	1		**3**
	10	**Administrative Statistics and Policy Division (ASPD), Delhi**				**1**	**1**	**1**	**1**	**1**	**5**
	11	**Data Informatics and Innovation Division (DIID)**				**1***	**2**	**2**	**2**	**3**	**10**
		(a)	DIID, Delhi				1	1		2	**4**
		(b)	Artificial Intelligence and Big Data Unit, Delhi				1	1	2	1	**5**
	12	**Programme Implementation Division**					**2**	**2**	**3**		**7**
		(a)	MPLADS, Delhi				1	1	2		**4**
		(b)	IPMD, Delhi				1	1	1		**3**
	13	**Research and Analysis Unit and Media and Publicity Unit**					**1@**	**2**	**2**	**1**	**6**
		(a)	Research and Analysis Unit, Delhi						2	1	**3**
		(b)	Media and Publicity Unit, Delhi					2			**2**
	14	**National Statistical Commission Secretariat and ISI Unit, Delhi**					**1**	**2**			**3**
	15	**Survey Division**				**2**	**14**	**22**	**14**	**14**	**66**
	15.1	**Household Survey Division**									
		(a)	Household Survey Division, Kolkata			1*	5	8	6	4	24
			i. Household Survey Unit, Nagpur				1	1	1	2	**5**
			ii. Household Survey Unit, Bengaluru				1	2	1	1	**5**
	15.2	**Enterprise Survey Division**									
		(a)	Enterprise Survey Division, Kolkata			1*	5	8	4	3	**21**
			i. Enterprise Survey Unit, Delhi				1	1	1	2	**5**
			ii. Enterprise Survey Unit, Giridih					1		1	**2**
			iii. Enterprise Survey Unit, Ahmedabad				1	1	1	1	**4**
	16	**Field Operations Division**				**2**	**39**	**36**	**33**	**185**	**295**
		(a)	Headquarters, Delhi			1#	4	3	7	4	**19**

Sl. No.	Ministry or Department				Sanctioned Posts in							
					Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
		(b)	Agriculture Statistics Wing, Faridabad					1	1	1		**3**
		(c)	Coordination and Quality Control Division (C&CQD)									
			(i)	C&QCD Hqrs., Delhi			1[$]	1	2	2	2	**8**
			(ii)	ZO, Kolkata				1	1		1	**3**
			(iii)	ZO, Lucknow				1	1		1	**3**
			(iv)	ZO, Jaipur				1	1		1	**3**
			(v)	ZO, Bengaluru				1	1		1	**3**
			(vi)	ZO, Nagpur				1	1		1	**3**
			(vii)	ZO, Guwahati				1	1		1	**3**
	16.1	**Northern Zone (RO-9, SRO-21)**						**6**	**3**	**6**	**30**	**45**
		1	Jammu					1		1		**2**
			1.1	Udhampur							1	**1**
		2	Srinagar						1		1	**2**
			2.1	Anantnag							1	**1**
			2.2	Baramulla							1	**1**
		3	Jaipur					1		1	2	**4**
			3.1	Alwar							1	**1**
			3.2	Sri Ganganagar							1	**1**
			3.3	Kota							1	**1**
		4	Ajmer						1		1	**2**
			4.1	Jodhpur							1	**1**
			4.2	Udaipur							1	**1**
		5	Mohali					1		1	1	**3**
			5.1	Ludhiana							1	**1**
			5.2	Bhatinda							1	**1**
			5.3	Faridkot							1	**1**
		6	Jalandhar						1		1	**2**
			6.1	Amritsar							1	**1**
			6.2	Hoshiarpur							1	**1**
		7	Shimla					1		1	1	**3**
			7.1	Hamirpur							1	**1**
			7.2	Dharamshala							1	**1**
			7.3	Mandi							1	**1**
		8	Delhi					1		1	1	**3**
		9	Chandigarh					1		1	1	**3**
			9.1	Hisar							1	**1**

Sl. No.	Ministry or Department				Sanctioned Posts in							
					Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
			9.2	Karnal							1	**1**
			9.3	Faridabad							1	**1**
			9.4	Ambala							1	**1**
			9.5	Rohtak							1	**1**
	16.2	**North East Zone (RO-9, SRO-4)**						**6**	**2**	**2**	**13**	**23**
		1	Itanagar (For Arunachal Pradesh)					1			1	**2**
		2	Kohima						1		1	**2**
		3	Imphal (For Manipur and Nagaland)					1			1	**2**
		4	Shillong					1			1	**2**
			4.1	Tura							1	**1**
		5	Agarthala (For Mizoram and Tripura)					1			1	**2**
		6	Guwahati					1		1	1	**3**
			6.1	Silchar							1	**1**
		7	Dibrugarh						1		1	**2**
			7.1	Jorhat							1	**1**
			7.2	Tezpur							1	**1**
		8	Gangtok					1			1	**2**
		9	Aizwal							1	1	**2**
	16.3		**East Zone (RO-8, SRO-20)**					**4**	**4**	**4**	**29**	**41**
		1	Muzaffarpur						1		1	**2**
			1.1	Motihari							1	**1**
			1.2	Darbhanga							1	**1**
			1.3	Purnia							1	**1**
		2	Patna					1		1	2	**4**
			2.1	Bhagalpur							1	**1**
			2.2	Gaya							1	**1**
		3	Burdwan/ Bardhhaman						1		1	**2**
			3.1	Bankura							1	**1**
			3.2	Chinsurah							1	**1**
			3.3	Medinipur/ Midnapur							1	**1**
		4	Malda						1		1	**2**
			4.1	Behrampur							1	**1**
			4.2	Siliguri							1	**1**
		5	Kolkata					1		1	1	**3**
			5.1	Howrah							1	**1**
		6	Sambalpur						1		1	**2**
			6.1	Bhawanipatna							1	**1**
		7	Bhubaneswar					1		1	1	**3**
			7.1	Baripada							1	**1**

Sl. No.	Ministry or Department				Sanctioned Posts in							
					Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
			7.2	Cuttack							1	**1**
			7.3	Brahmapur							1	**1**
			Ranchi					1		1	1	**3**
			8.1	Medininagar (previously Daltonganj)							1	**1**
			8.2	Dumka							1	**1**
			8.3	Dhanbad							1	**1**
			8.4	Jamshedpur							1	**1**
			8.5	Hazaribagh							1	**1**
	16.4	**South Zone (RO-12, SRO-30)**						**5**	**6**	**5**	**42**	**58**
		1	Hyderabad					1		1	1	**3**
			1.1	Karimnagar							1	**1**
			1.2	Nizamabad							1	**1**
			1.3	Warangal							1	**1**
		2	Vijayawada					1		1	1	**3**
			2.1	Vishakhapatnam							1	**1**
			2.2	Kakinada							1	**1**
		3	Cuddapah						1		1	**2**
			3.1	Anantpur							1	**1**
			3.2	Kurnool							1	**1**
			3.3	Guntur							1	**1**
			3.4	Nellore							1	**1**
		4	Port Blair								1	**1**
		5	Coimbatore						1		1	**2**
			5.1	Dharmapuri							1	**1**
			5.2	Salem							1	**1**
			5.3	Thrichirapally							1	**1**
		6	Chennai					1		1	1	**3**
			6.1	Cuddalore							1	**1**
			6.2	Puducherry							1	**1**
			6.3	Vellore							1	**1**
		7	Madurai						1		1	**2**
			7.1	Thanjavur							1	**1**
			7.2	Tirunveli							1	**1**
			7.3	Virudhnagar							1	**1**
		8	Trivandrum					1		1	1	**3**
			8.1	Kochi							1	**1**
			8.2	Kollam							1	**1**
			8.3	Kottayam							1	**1**

Sl. No.	Ministry or Department				Sanctioned Posts in							
					Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
		9	Kozhikode						1		1	**2**
			9.1	Kannur							1	**1**
			9.2	Palakkad							1	**1**
			9.3	Thrissur							1	**1**
		10	Bengaluru					1		1	1	**3**
			10.1	Mangalore							1	**1**
			10.2	Mysore							1	**1**
			10.3	Shivamogga							1	**1**
		11	Hubli						1		1	**2**
			11.1	Belgaum/ Belagavi							1	**1**
			11.2	Bellary							1	**1**
			11.3	Kalaburgi/ Gulbarga							1	**1**
		12	Goa/ Panjim						1		1	**2**
	16.5	**Central Zone (RO-8, SRO-22)**						**3**	**5**	**3**	**32**	**43**
		1	Dehradun					1		1	1	**3**
			1.1	Almora							1	**1**
		2	Bareilly						1		1	**2**
			2.1	Saharanpur							1	**1**
			2.2	Moradabad							1	**1**
			2.3	Sitapur							1	**1**
		3	Lucknow					1		1	2	**4**
			3.1	Gonda							1	**1**
			3.2	Fatehpur							1	**1**
			3.3	Jhansi							1	**1**
			3.4	Kanpur							1	**1**
		4	Allahabad/ Prayagraj						1		2	**3**
			4.1	Gorakhpur							1	**1**
			4.2	Azamgarh							1	**1**
			4.3	Faizabad/ Ayodhya							1	**1**
			4.4	Varanasi							1	**1**
		5	Agra						1		1	**2**
			5.1	Aligarh							1	**1**
			5.2	Meerut							1	**1**
		6	Gwalior						1		1	**2**
			6.1	Ratlam							1	**1**
			6.2	Shivpuri							1	**1**
			6.3	Ujjain							1	**1**
		7	Jabalpur						1		1	**2**
			7.1	Rewa							1	**1**

Sl. No.	Ministry or Department				Sanctioned Posts in							
					Apex (L-17)	HAG+ (L-16)	HAG (L-15)	SAG (L-14)	NFSG/ JAG (L-12/13)	STS (L-11)	JTS (L-10)	Total
			7.2	Sagar							1	**1**
		8	Bhopal					1		1	1	**3**
			8.1	Chhindwara							1	**1**
			8.2	Indore							1	**1**
			8.3	Khandwa							1	**1**
	16.6	**West Zone (RO-7, SRO-19)**						**3**	**4**	**3**	**27**	**37**
		1	Raipur					1		1	1	**3**
			1.1	Durg							1	**1**
			1.2	Ambikapur							1	**1**
			1.3	Bilaspur							1	**1**
		2	Nagpur						1		2	**3**
			2.1	Akola							1	**1**
			2.2	Amravati							1	**1**
		3	Pune						1		1	**2**
			3.1	Kolhapur							1	**1**
			3.2	Solapur							1	**1**
		4	Mumbai					1		1	1	**3**
			4.1	Thane							1	**1**
		5	Aurangabad						1		1	**2**
			5.1	Jalgaon							1	**1**
			5.2	Nanded							1	**1**
			5.3	Nashik							1	**1**
		6	Ahmedabad					1		1	1	**3**
			6.1	Jamnagar							1	**1**
			6.2	Rajkot							1	**1**
			6.3	Bhavnagar							1	**1**
			6.4	Surendranagar							1	**1**
		7	Vadodra						1		1	**2**
			7.1	Nadiad							1	**1**
			7.2	Surat							1	**1**
			7.3	Mehsana							1	**1**
			7.4	Valsad							1	**1**
41	Reserve										70	**70**
	Total				**1**	**4**	**22**	**143**	**190**	**206**	**368**	**934**

* HAG level officer will oversee the offices under their respective Divisions.
@ SAG level officer will oversee the offices under their respective Divisions.
# HAG level officer will oversee the offices (FOD Headquarter, Agriculture Statistics Wing and Regional Offices).
$ HAG level officer will oversee the offices (C&QCD Headquarter and Zonal Offices).

Note: The allocation of the above sanctioned posts is indicative and may be operated in a flexible manner, based on administrative exigencies and suitability of officers.

[F. No. 11011/01/2018-ISS]

PUJA SINGH MANDOL, Addl. Secy.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-17

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ
ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 09 ಕೇನಿಪ್ರ 2026 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13.04.2026.

ದಿನಾಂಕ: 30.03.2026ರಂದು ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ Part-II-Section-3 Sub Section (i)ರಲ್ಲಿ ಪ್ರಕಟವಾದ the Goods and Services Tax Settlement of Funds Rules, 2026ನ GSR 225 (E) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರುಪ್ರಕಟಿಸಲಾಗಿದೆ,-

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 30th March, 2026

G.S.R. 225(E).—In exercise of the powers conferred by section 164 read with sections 53 and 53A of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sections 17, 17A, 18 and 22 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in supersession of the Goods and Services Tax Settlement of Funds Rules, 2017 except as respects things done or omitted to be done before such supersession, the Central Government on the recommendation of the GST Council hereby makes the following rules, namely:—

1. Short title and commencement.—(1) These rules may be called the Goods and Services Tax Settlement of Funds Rules, 2026.

(2) They shall be deemed to come into force with effect from 1st day of April, 2025.

2. Definitions.— In these rules, unless the context otherwise requires, -

(1) (a) "Authorities" means the Board, State Tax Nodal Authority, Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs and State Accounting Authorities of the respective States;

(b) "Board" means the Central Board of Indirect Taxes and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(c) "cross utilisation of credit" means utilisation of-

(i) credit on account of Integrated Tax for payment of Central Tax or State Tax or Union Territory Tax; or

(ii) credit on account of Central Tax or State Tax or Union Territory Tax for payment of Integrated Tax, in accordance with the provisions of sections 49 or 49A or 49B of the Central Goods and Services Tax Act, 2017 read with the provisions of sections 49 or 49A or 49B of the concerned State Goods and Services Tax Act, 2017 or section 9 or 9A or 9B of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) or section 18 of the Integrated Goods and Services Tax Act, 2017, as the case may be;

(d) "Government" means the Central Government;

(e) "input tax credit" means the credit of input tax;

(f) "registered person" means a person who is registered under section 25 of the Central Goods and Services Tax Act, 2017, but does not include a person having a Unique Identity Number;

(g) "reports" means any report specified or otherwise required to be furnished by or under these rules;

(h) "State Accounting Authority" means Accounting Authority of any State notified as such by the concerned State Government;

(i) "State Tax Nodal Authority" means the Taxation Authority of any State notified as such by the concerned State Government.

(2) The words and expressions used and not defined in these rules, but defined in the Central Goods and Services Tax Act, 2017, the concerned State Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017 and the Union Territories of Goods and Services Tax Act, 2017 or in the rules made under any of the said Acts or the aforesaid rules as the case may be.

3. Electronic transmission of reports.— The common portal shall transmit reports electronically to the Authorities by the 25th of the month in which Goods and Services Tax returns are furnished:

Provided that if 25th of the month is a holiday, then the reports shall be transmitted by the first working day after the holiday:

Provided further that if the date of filing of return is extended, then the date of generation of settlement report shall stand extended accordingly.

4. Report of cross-utilisation and apportionment of Integrated Tax between Centre (Integrated Tax) and State (State Tax) or Central (Integrated Tax) and Centre (Union Territory Tax).— The details relating to the transfer of funds between Centre (Integrated Tax) and State (State Tax) or Centre (Integrated Tax) and Centre (Union Territory Tax) to be made in a month shall be transmitted by the common portal to the Authorities, in **FORMS GST STL - 1.01 to GST STL - 1.12,** for each State and Union Territory, as follows, namely:—

(a) a monthly consolidated statement for each State in **FORM GST STL - 1.01** containing the details referred to in clause (b) relating to the total amount to be transferred—

(i) from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax) or from the State (State Tax) or the Centre (Union Territory Tax) to the Centre (Integrated Tax) on account of cross-utilisation of credit as provided in section 53 of the Central Goods and Services Tax Act, 2017, section 53 of the Goods and Services Tax Act of the concerned State (hereinafter referred to as State Goods and Services Tax Act), section 10 of the Union Territory Goods and Services Tax Act, 2017 and section 18 of the Integrated Goods and Services Tax Act, 2017;

(ii) from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax) on account of apportionment as provided for in section 17 of the Integrated Goods and Services Tax Act, 2017.

(b) the monthly reports containing State-wise details pertaining to the information contained in **FORM GST STL – 1.01** are as under, namely:—

(i) list of registered persons of the State or Union Territory who have discharged liability of Integrated Tax by utilising the input tax credit of State Tax or Union Territory Tax or Central Tax, in accordance with section 53 of the Central Goods and Services Tax Act, 2017 or section 53 of the State Goods and Services Tax Act, 2017 or section 10 of the Union Territory Goods and Services Tax Act, 2017 (including cross utilisation by Input Service Distributor), as the case may be, shall be in **FORM GST STL – 1.02.**

Note: The summary of Integrated Tax liability discharged by using the input tax credit of Central Tax and that discharged by using the input tax credit of State Tax or Union Territory Tax shall be reflected in column (3) of both **FORM GST STL - 2.01** and **FORM GST STL - 1.01** respectively;

(ii) list of registered persons of the State or Union Territory who have discharged liability of State Tax or Union Territory Tax, as the case may be, from the input tax credit of Integrated Tax, as provided under section 18 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL – 1.03.**

Note: The summary of liability on account of State Tax/Union Territory Tax discharged from the input tax credit of the Integrated Tax shall be reflected in column (4) of **FORM GST STL - 1.01**.

(iii) list of registered persons or unregistered persons who have paid Integrated Tax under the following circumstances and which is required to be apportioned as per the provisions of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be as under:-

(A) list of registered persons of a State or Union Territory-,

(I) who have made outward inter-State supply, including distribution of credit by an Input Service Distributor, to unregistered persons or units of another State or Union Territory; or

(II) who have provided online information and database access and retrieval services to unregistered persons of another State or Union territory; or

(III) who have made supplies to SEZ on payment of tax but the refund of the same has not been claimed within the relevant period specified in section 54 of the Central Goods and Services Tax Act, 2017 and the respective State Goods and Services Tax Act, 2017, or the claim of refund has been rejected, either fully or partially; or

(IV) who have made the exports on payment of tax, but the claim of refund has been rejected, either fully or partially, shall be in **FORM GST STL – 1.04**.

Explanation.- The list specified at clause III or clause IV shall be prepared after taking into consideration the integrated tax paid as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (5) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(B) list of registered persons of a State or Union Territory who have made outward inter-State supplies to,-

(I) a person paying tax under section 10 of the Central Goods and Services Tax Act, 2017 or to Non-resident taxable persons; or

(II) persons registered under section 51 or section 52 of the Central Goods and Services Tax Act, 2017 of another State or Union Territory; or

(III) such holders of Unique Identification Number who have not claimed refund of the input tax within the time allowed in this regard,

shall be in **FORM GST STL – 1.05.**

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (6) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(C) list of registered persons of a State or Union Territory who have received inter-State inward supplies or have effected imports in respect of which the input tax credit,-

(I) has been declared as ineligible; or

(II) has lapsed due to opting into composition scheme or where the supply has become wholly exempt, as provided for in sub-section (4) of section 18 of the Central Goods and Services Tax Act, 2017 and sub-section (4) of section 18 of the respective State Goods and Services Tax Act read with section 21 of the Union Territory Goods and Services Tax Act, 2017; or

(III) availed in respect of inputs (whether as such or contained in semi-finished or finished goods) or capital goods lying in stock on the day immediately preceding the date of cancellation of registration where the said tax has been paid along with the application for cancellation registration, in accordance with the provisions of sub-section (5) of section 29 of the Central Goods and Services Tax Act, 2017, sub-section (5) of section 29 of the respective State Goods and Services Tax Act, read with section 21 of the Union Territory Goods and Services Tax Act, 2017; or

(IV) tax of the nature specified in sub-item (**III.**) above that has been paid along with the final return;

(V) where input tax credit is not available, on account of limitation of time period as delineated in sub-section (4) of section 16 of the Central Goods and Services Tax Act, 2017,

shall be reflected in **FORM GST STL – 1.06**:

Provided that the said report in FORM GST STL -1.06 shall be prepared after taking into consideration amounts in respect of such reversals or utilisations of input tax credit as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (7) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(D) list of registered persons of a State or Union Territory who have received inter-State inward supplies or have effected imports in respect of which the input tax credit remains un-availed till the period specified in clause (c) or clause (f) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, 2017, shall, with effect from such date as may be notified in this behalf, shall be reflected in **FORM GST STL – 1.07:**

Provided that the said report in FORM GST STL -1.07 shall be prepared after taking into consideration amounts in respect of such declarations of input tax credit as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (8) of both **FORM GST STL - 1.01 and FORM GST STL - 2.01,** respectively;

(E) list of unregistered persons who have made imports in the concerned State or Union Territory, in terms of clause (d) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be reflected in **FORM GST STL – 1.08**.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (9) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(F) list of,-

(I) composition taxpayers who have received supplies by way of imports on which Integrated Tax has been paid; or

(II) Unique Identification Number holders who have received supplies by way of imports on which Integrated Tax has been paid and who have not claimed refund within the time period specified in this regard; or

(III) persons registered under section 51 or 52 of the Act in a State or Union Territory who have received supplies by way of imports on which Integrated Tax has been paid; or

(IV) composition taxpayers or non-resident taxable persons who have received inward inter-State supplies that are liable to reverse charge,

shall be reflected in **FORM GST STL – 1.09**.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (10) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(G) list of registered persons in a State or Union Territory who have paid interest on Integrated Tax, and fee deposited for filing advance ruling application under Integrated Goods and Services Tax shall be reflected in **FORM GST STL – 1.12**.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (11) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively.

5. Report of cross-utilisation and apportionment of Integrated Tax between Centre (Integrated Tax) and Centre (Central Tax).— The details relating to the transfer of funds between Centre (Integrated Tax) and Centre (Central Tax) to be made in a month shall be transmitted by the common portal to the Authorities in **FORMS GST STL - 2.01 to GST STL – 2.02,** as follows, namely:—

(a) a monthly consolidated statement containing State-wise details in **FORM GST STL – 2.01** containing details relating to the total amount to be transferred,-

(i) from the Centre (Integrated Tax) to the Centre (Central Tax), or from the Centre (Central Tax) to the Centre (Integrated Tax), as the case may be, on account of cross-utilisation of credit as provided for in section 53 of the Central Goods and Services Tax Act, 2017 and section 18 of the Integrated Goods and Services Tax Act, 2017; and

(ii) from the Centre (Integrated Tax) to the Centre (Central Tax) on account of apportionment as provided for in section 17 of the Integrated Goods and Services Tax Act, 2017;

(b) monthly reports containing State-wise details containing list of registered persons who have discharged liability of Central Tax by utilising the input tax credit of Integrated Tax, in accordance with the provisions of section 18 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL – 2.02.**

Note: The summary of the liability of Central Tax discharged by utilising the credit of Integrated Tax shall be reflected in column (4) of **FORM GST STL - 2.01** and the summary of Integrated Tax liability discharged by utilising credit of Central Tax shall be reflected in column (3) of **FORM GST STL - 2.01**.

6. Report relating to apportionment of Integrated Tax recovered against demand and admitted amount deposited at the time of filing appeal, between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax).— The details relating to recoveries of Integrated Tax and interest and penalty thereon on the basis of a demand order, or admitted amount deposited at the time of filing appeal or the compounding amount to be made in month shall be transmitted by the common portal to the Authorities in **FORMS GST STL - 3.01** to **GST STL – 3.02**, as follows, namely:—

(a) a monthly State-wise consolidated statement showing a summary of amount recovered as Integrated Tax, and the interest and penalty thereon, or admitted amount deposited at the time of filing appeal or the compounding amount, to be apportioned to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), shall be in **FORM GST STL - 3.01;**

(b) list of registered persons in a State or Union Territory from whom recovery of Integrated Tax has been made with interest and penalty thereon, or admitted amount of Integrated Tax deposited at the time of filing appeal or the compounding amount, shall be in **FORM GST STL - 3.02.**

Note 1: The admitted amount of Integrated Tax deposited at the time of filing an appeal shall be reflected in the report for the period during which the concerned appeal is filed.

Note 2: The recoveries of Integrated Tax and the interest and penalty thereon on the basis of a demand order shall be reflected in the period during which the amount is recovered in full.

7. Report relating to apportionment of Integrated Tax amount, where place of supply could not be determined or taxable person making such supply is not identifiable, between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax).— The details relating to the apportionment of Integrated Tax to State (State Tax) or to Centre (Union Territory Tax), and to Centre (Central Tax), to be made in a month shall be transmitted by the common portal to the Authorities in **FORMS GST STL - 4.01** to **GST STL – 4.03,** for each State and Union Territory, as follows, namely:—

(a) a monthly State-wise consolidated statement showing a summary of the apportionment of Integrated Tax to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), in a particular month relating to Integrated Tax collected in respect of which place of supply could

not be determined or the taxable person making such supplies is not identifiable, as provided under the proviso to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL - 4.01;**

(b) list of registered persons from whom Integrated Tax has been collected in respect of which place of supply made by taxable person could not be determined, and is to be apportioned as provided under first proviso to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL - 4.02;**

Explanation:- The list of registered persons of a State or Union Territory who have made exports but the refund of the same has not been claimed within the relevant period prescribed in section 54 or the claim of the refund has been rejected, either fully or partially, on any ground other than the reason specified in rule 4(b)(iii)(A)(III) or 4(b)(iii)(A)(IV) above, shall be included in the report in FORM STL - 4.02.

(c) the details of Integrated Tax collected in respect of which the taxable person making the underlying supplies is not identifiable, and is to be apportioned as provided under second proviso to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL - 4.03** and this shall be an annual report to be submitted in October each year.

8. Report relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) due to Integrated Tax apportioned earlier but subsequently refunded.— (1) The details relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax), to be made in a month shall be transmitted by the common portal to the Authorities, in FORMS GST STL - 5.01 to GST STL – 5.04, due to Integrated Tax apportioned earlier but-

(a) subsequently refunded as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, 2017; or

(b) ineligible credit on account of the said Integrated Tax apportioned earlier subsequently having become eligible in accordance with sub-section (1) of section 18 of the Central Goods and Services Tax Act, 2017 read with sub-section (1) of section 18 of the State Goods and Services Tax Act, 2017 of the concerned State, section 20 of the Integrated Goods and Services Tax Act, 2017 and section 21 of the Union Territory Goods and Services Tax Act, 2017

shall be in **FORMS GST STL - 5.01 to GST STL – 5.03** in the manner hereinafter provided.

(2) (a) a monthly State-wise consolidated statement showing a summary wherein Integrated Tax paid by a taxpayer has already been apportioned but-

(i) subsequently refunded to the person due to the provisions of the Central Goods and Services Tax Act, 2017 or the State Goods and Services Tax Act, 2017 of the concerned State or, the Union Territory Goods and Services Tax Act, 2017 leading to a reduction in amount to be apportioned to Centre (Central Tax) or State (State Tax) or Centre (Union Territory Tax), in a particular month as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, 2017; **or**

(ii) subsequently the ineligible credit in respect whereof having become eligible, as referred to in clause (b) of sub-rule (1) above,

shall be in **FORM GST STL - 5.01;**

(b) monthly reports containing State-wise details pertaining to the information contained in **FORM GST STL – 5.01** shall be further provided as under, namely:—

(i) list of registered taxpayers the Integrated Tax paid by whom and was apportioned earlier due to the underlying inter-State inward supplies for which input tax credit was ineligible previously but has now become eligible in accordance with sub-section (1) of section 18 of the Central Goods and Services Tax Act, 2017 read with sub-section (1) of section 18 of the State Goods and Services Tax Act, 2017 of the concerned State, section 20 of the Integrated Goods and Services Tax Act, 2017 and section 21 of the Union Territory Goods and Services Tax Act, 2017 leading to reduction of Integrated Tax shall be in **FORM GST STL - 5.02.**

Note: The summary of reduction in amount to be credited to State Tax or Union Territory Tax and Central Tax shall be reflected at S.No.1of **FORM GST STL - 5.01**;

(ii) list of registered taxpayers where Integrated Tax recovered under section 79 of Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of Union Territory Goods and Services Tax Act, 2017) or paid consequent to a demand raised by the proper officer is apportioned, and the amount so recovered is subsequently refunded pursuant to an appeal order, as provided under sections 107, 112, 113, 117 and 118 of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act, 2017), or where the amount of Integrated Tax paid is subsequently refunded in terms of section 77 of the Central Goods and Services Tax Act, 2017 and the respective State Goods and Services Tax Act, 2017, as aforesaid, leading to reduction in Integrated Tax shall be in **FORM GST STL - 5.03.**

Note: The summary of reduction in amount to be debited to State Tax or Union Territory Tax and Central Tax shall be reflected at S.No.2 of **FORM GST STL - 5.01**;

(iii) list of registered taxpayers where the liability of payment of Integrated Tax is reduced on account of any reason other than an amendment in the amount payable after the said payment has been made, on account of rectification of return as provided under sections 37, 38 and 39 of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act, 2017), where the excess Integrated Tax so paid has been apportioned, and the same is now required to be reduced from the Central Tax and State Tax or Union Territory Tax, shall be in **FORM GST STL - 5.04.**

Note 1: The summary of reduction in amount to be credited to State Tax or Union Territory Tax and Central Tax shall be reflected at S.No.3 of **FORM GST STL - 5.01.**

Note 2: Reduction on account of amendment of tax payable necessitated by rectification of any return is settled by netting off values in the return and hence what will remain in **FORM GST STL - 5.04** is the reduction in tax paid on account of any other reason only.

9. Report relating to recovery of various taxes from refunds and transfer of amount within cash ledger.— Report of settlement arising between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) or Centre (Cess) on account of, -

(a) recovery of any tax, interest, penalty, fees or any other amount from refund, in terms of sub-section (10) of section 54 of the Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017 of the concerned State read with section 21 of the Union Territory Goods and Services Tax Act, 2017; and

(b) transfer of amounts from one head of the electronic cash ledger of a registered person to another head of the said registered person or to the electronic cash ledger of another distinct person as specified in sub-section (10) of section 49 and section 53A of the Central Goods and Services Tax Act, 2017 read with sub-section (10) of section 49 and section 53A of the State Goods and Services Tax Act, 2017 of the concerned State and section 17A of the Integrated Goods and Services Tax Act, 2017,

shall be transmitted by the common portal in **FORMS GST STL - 6.01 to GST STL - 6.05,** as follows, namely:—

(i) summary of the amount recovered from the refund claimed by taxpayer and amount transferred from one head to another of the electronic cash ledger of the registered person or from one head to another of the electronic cash ledger of a distinct person shall be in **FORM GST STL - 6.01** and details provided as under;

(A) list of taxpayers from whose refund amount of any liability has been recovered shall be in **FORM GST STL - 6.02** and major or minor head wise summary thereof shall be in **FORM GST STL - 6.02A**; and

(B) list of taxpayers who have made inter head transfer of amount within cash ledger shall be in **FORM GST STL - 6.03** and major or minor head wise summary thereof shall be in **FORM GST STL - 6.03A** and State-wise summary shall be in **FORM GST STL - 6.05**;

(ii) summary of refunds of State Tax or Union Territory Tax disbursed by the Centre shall be transmitted to the Central Government in **FORM GST STL -6.04** along with a taxpayer-wise list thereof in **Form GST STL - 6.04A.**

Note: FORM GST STL - 6.04 is not part of the settlement process but the report is transmitted to the Department of Revenue.

10. Consolidated Settlement Report for each State and Union Territory and for Centre.— (1) A monthly Consolidated Settlement Report for each State and Union Territory, in **FORM GST STL - 7.01** shall be maintained providing information about transfer of funds to be made from State Tax or Union Territory Tax account to Integrated Tax account and from Integrated Tax account to State Tax or Union Territory Tax account based on the consolidated summary of settlement details contained in **FORMs GST STL - 1.01, 3.01, 4.01 and 5.01.**

(2) A monthly Consolidated Settlement Report for the Centre, in **FORM GST STL - 7.02** shall be maintained providing information about transfer of funds to be made from Central Tax account to Integrated Tax account and from Integrated Tax account to Central Tax account based on the consolidated summary of settlement details contained in **FORMs GST STL - 1.01, 2.01, 3.01, 4.01** and **5.01**.

11. Other provisions.— (1) The Principal Chief Controller of Accounts shall, on the receipt of above reports, calculate the net payment to be made from the Integrated Goods and Services Tax account to each State or *vice versa* and shall send to the Department of Revenue a State-wise summary of the same within three working days of receipt of the data from Goods and Services Tax Network and thereafter, based on receipt of this data, a provisional sanction order for the month shall be issued by the Department of Revenue as per the procedure specified in sub-rule (2).

(2) The procedure for resolution of any discrepancy in the data provided by Goods and Services Tax Network shall be as follows, namely:—

(a) on the basis of the above reports provided by Goods and Services Tax Network for every month, the Central and respective State Accounting Authorities, the Board and the State Tax nodal

authorities shall reconcile the details of the payments received, Input Tax Credit cross-utilisation, reversal and declarations thereof, and apportionment details received from Goods and Services Tax Network, and shall revert to Goods and Services Tax Network and Principal Chief Controller of Accounts in case of any discrepancy by the 20th of the subsequent month;

(b) if any discrepancy is pointed out by the Central or State Accounting Authority or Taxation Authority within this period, the Goods and Services Tax Network shall look into it and prepare a Revised Calculation, if required and send it again to both the Central as well as State Accounting, Taxation Authorities and Principal Chief Controller of Accounts by 25th of the said subsequent month;

(c) based on the revised calculation received from Goods and Services Tax Network and after having reconciled the discrepancy referred to in clauses (a) and (b), in case any changes have been made with respect to any State, the Principal Chief Controller of Accounts shall calculate the net payment to be made from Integrated Goods and Services Tax account to each State or *vice versa* and shall send to Department of Revenue a final State-wise summary of the same within three days of receipt of the revised data from Goods and Services Tax Network and based on receipt of this data a final sanction order for the month shall be issued by the Department of Revenue as per the following procedure namely:—

(i) the Principal Chief Controller of Account shall send to Department of Revenue, Ministry of Finance the details of the State-wise fund settlement with States;

(ii) a designated officer in the Department of Revenue shall issue the sanction order of funds to be transferred from Integrated Goods and Services Tax account to each State or *vice versa* after obtaining necessary approvals of the competent authority;

(iii) the provisional sanction order for each month for each State shall be issued based on details issued by Principal Chief Controller of Accounts as per sub-rule (1);

(iv) the final sanction order for each month for each State, in case needed, shall be issued based on details issued by Principal Chief Controller of Accounts as per clause (b);

(v) the sanction orders shall be issued within three days of receipt of details of the State-wise fund settlement issued by Principal Chief Controller of Accounts;

(vi) the electronic Sanction (digitally signed) addressed to Central Accounting Authority containing State-wise details shall then be sent to the Office of Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs;

(vii) the sanction letter shall also contain the details of settlement and it shall be available in records of State Government for future reconciliation and audit purposes;

(viii) the State Governments shall be informed about the fund being transferred by Centre through the sanction;

(ix) a copy of sanction shall also be endorsed to concerned State Accountant General;

(x) the Central Accounting Authority shall generate an Inter Government Advice on the basis of sanction received from Department of Revenue and send it to the Reserve Bank of India [Central Accounts Section, Nagpur] electronically within three days of issue of sanction order;

(xi) the Reserve Bank of India shall make the necessary fund settlement between the Consolidated Fund of India and the Consolidated Fund of States of the respective State, on the basis of electronic Inter Government Advice; generate the 'Clearance Memo' and transmit the same to Central Accounting Authority and State Accounting Authorities and Accountant General;

(xii) the Central Accounting Authority shall make appropriate accounting entries at the time of issuance of inter Government Advice to Reserve Bank of India;

(xiii) the respective State Accounting Authority and Accountant General shall make appropriate accounting entries at the time of receipt of clearance Memo from Reserve Bank of India.

(d) The procedure for resolution of any discrepancy in respect of lists generated in accordance with the Standard operating Procedure, shall be as follows, namely:—

(i) on receipt of the reports generated in accordance with the Standard Operating Procedure provided by Goods and Services Tax Network for every month, the State Tax nodal authorities shall reconcile the details of the payments received, Input Tax Credit cross-utilisation, reversals and declarations thereof and apportionment details as received from Goods and Services Tax Network, and where any discrepancy is noticed in respect of the said reports, the concerned nodal authority shall communicate the same to the Goods and Services Tax Network their findings with respect to the said discrepancy, attaching thereto a detailed explanation in support of their findings, along with the necessary evidence and documents, if any, connected to the said matter, as far as possible, within a period of three months from the end of the month in which the reports are received;

(ii) the communication, findings, explanation and the evidence and documents referred to in sub-clause (i) above shall be examined in detail by Goods and Services Tax Network, as far as possible, within a period of three months from the end of the month in which the said communication is received, and where the explanation is borne out from the records and other evidence, if any, in connection with the matter under examination, any amount

found eligible for settlement shall be included in the reports of the period immediately succeeding the period in which the examination was concluded:

(iii) Provided that where only a part of the amount excluded from the reports is borne out from the records and other evidence, if any, in connection with the matter under examination, only so much of the amount as is so borne out shall be included in the report of the succeeding period, as aforesaid.

[F. No. S-31011/96/2025-ST-I-DoR]

MUTHURAMAN C., Under Secy.

Report GST STL - 1.01

[*See Rule 4(a)*]

Statement of transfer of funds between Centre and State/UT based on returns, other than returns and information received from Customs authorities

[Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

State/UT -

Year -

Month -/ All

(Amount in Rs.)

Sr. No.	Month	IGST liability adjusted against SGST/ UTGST ITC (including cross utilization by ISD) *(1.02)*	SGST/ UTGST liability adjusted against IGST ITC *(1.03)*	SGST/ UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit and OIDAR Services (1.04)	SGST/ UTGST portion of IGST for inter-State supplies made to composition taxable person/ Non-resident taxable person/ UIN holders/ persons registered for deducting TDS(1.05)	SGST/ UTGST portion of IGST collected on B to B supplies (including imports) where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme and tax paid with cancellation application or final return (1.06)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SGST/ UTGST portion of IGST collected on B to B supplies (including imports) where ITC remains un-availed till the specified period (1.07)		SGST/ UTGST portion of IGST collected on supplies imported by unregistered persons (1.08)	SGST/ UTGST portion of IGST for supplies imported by composition taxable persons/UIN holders/ persons registered for deducting TDS and SGST / UTGST portion of IGST for inward supplies liable to reverse charge received by composition taxable persons and Non-resident taxable persons (1.09)	SGST/ UTGST portion of interest related to returns paid on IGST / fee deposited for advance ruling (1.12)	Net Amount payable (-) by State/UT to Centre/ receivable (+) from Centre to State/UT [sum of col. 4 to 11 - col. 3]
(8)		(9)	(10)	(11)	(12)
On account of domestic transactions	**On account of imports**				

Comments – Consequential changes due to changes in list reports.

Report GST STL - 1.02

[*See Rule 4(b)(i)*]

List of registered persons of the State/UT who have adjusted IGST liability from ITC of SGST/ UTGST and CGST (for col. 3 of 1.01 & 2.01)

[Sec 53 of CGST/SGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/ Other than returns)	ARN/ IGST Demand	Tax period of return	IGST paid from CGST ITC	IGST paid from SGST/ UTGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Notes: 1.In case of cross-utilization of the credit for purposes other than returns, reference number will be mentioned.

2. ARN refers to Acknowledgement Reference Number of Return

Comments – Invalid return is not being filed at present.

Report GST STL - 1.03

[*See Rule 4(b)(ii)*]

List of registered persons of the State/UT who have adjusted SGST/ UTGST liability from ITC of IGST (for col. 4 of 1.01)

[Sec 18 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/ Other than returns)	ARN/ SGST/UTGST Demand	ARN	Tax period of return	SGST/UTGST paid from IGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Note: In case of cross-utilization of the credit for purposes other than returns, reference number will be mentioned.

Comments – Invalid return is not being filed at present. Last column (CGST) is part of Report No. 2.02.

Report GST STL - 1.04

[*See Rule 4(b)(iii)(A)*]

List of persons registered in other State/UT who have made outward inter-State supply, including ISD distribution, to unregistered persons or units of the State/UT (including OIDAR services supplied to unregistered persons) (for col. 5 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-5, GSTR-5A, GSTR-6)

State/UT -
Year -
Month –

(Amount in Rs.)

Sr. No.	State/UT of supplier	GSTIN of supplier	Category of Supply	Trade name (Legal name, if not available)	ARN	Tax period of return	IGST paid	SGST/ UTGST portion of IGST	CGST Portio of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total									

Note: Column (4) shall be given in the following categories:

Category A: Inter State supplies (net of credit/debit notes) made to unregistered persons or ISD distributed to unregistered units

Category B: Information relating to OIDAR services supplied to unregistered persons by persons located outside country.

Comments – Category C to F are not relevant in the present return filing process.

Report GST STL - 1.05

[*See Rule 4(b)(iii)(B)*]

List of other State/UT registered persons who have made inter-State supply to composition taxable person /Non-resident taxable person /Person registered for deducting TDS of the State/UT/ UIN holders who have not claimed refund and time period for claiming refund has expired (for col. 6 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-1, GSTR-3B)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	State/ UT of supplier	GSTIN of supplier	Trade name (Legal name, if not available)	Category of recipient	GSTIN of Recipient/ UIN	Trade name (Legal name, if not available)	ARN	Tax period of return	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total											

Note: Column 5 shall have following categories:

(e) Category A: Composition taxable persons,

(f) Category B: Non-resident taxable persons,

(g) Category C : UIN holders who have not claimed refund and time period expired, and

(h) Category D : Persons registered for deducting TDS

Comments – Supplies made to UIN holders are not settled as they claim refund**.** Supplies made to deductor or e-commerce operators also need to be settled.

Report GST STL - 1.06

[*See Rule 4(b)(iii)(C)*]

List of registered persons who have made inter-State inward supplies for which ITC is declared as ineligible or in-admissible including ITC lapsed due to opting into composition scheme and tax paid in lieu of ITC reversal with filing of cancellation application or final return (for col. 7 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, ITC-03, REG-16/GSTR-10, Table 4 of GSTR-2B)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN of recipient	Category of ITC to be apportioned	Trade name (Legal name, if not available)	ARN	Tax period of return/ month of filing stock intimation	Amount of IGST available for apportion	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total								

Notes :

1. Relevant section for claiming and reversing ITC - 17 and 18(4) of CGST / SGST Act.

2. Categories of Column 3 shall be as follows :

- *Category A: Supply for which ITC is ineligible.*
- *Category B: ITC lapsed due to opting for composition scheme as per section 18(4) of CGST/SGST Act.*
- *Category C : ITC lapsed due to cancellation of registration: Tax paid with filing of cancellation application or final return.*
- *Category D: ITC not admissible due to limitation under section 16(4)*

Comments – Tax paid by taxpayers under IGST head while filing application for cancellation or final return need to be settled.

ITC is not lapsed on cancellation of registration.

Report GST STL - 1.07

[*See Rule 4(b)(iii)(D)*]

List of registered persons who have made inter-state inward supplies on which ITC remains unutilized till specified period (for col. 8 of 01.01 & 02.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-2B)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Unavailed IGST ITC available for apportionment	SGST/ UTGST portion of unavailed portion of IGST	CGST portion of unavailed portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Part A:	(On account of domestic transactions)						
Sub-total (Part A)							
Part B:	(On account of imports)						
Sub-total (Part B)							
Grand Total (A+B)							

Note: This report will include the details of those recipient taxable persons who have filed the return but not availed ITC till the specified period as provided for in section 16(4) of CGST/SGST Act.

Report GST STL - 1.08

[*See Rule 4(b)(iii)(E)*]

List of unregistered persons who have made import of goods (for col. 9 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: Bill of Entry)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	Name of unregistered Person	IEC	Address	IGST paid including interest, if any	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: This report will include details of persons as received from Customs authorities, if made available. Source: Import data from Custom authorities.

Report GST STL - 1.09

[*See Rule 4(b)(iii)(F)*]

List of composition taxable persons, persons registered for deducting TDS who have made import, UIN holders who have received supply by way of import and have not claimed refund within time and list of composition taxpayers and Non-resident taxable persons who have received inward inter-State supplies liable to reverse charge (for col. 10 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-5, CMP-08, Bill of Entry)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of taxpayers	ARN, if any	Tax period	Goods/ Services (G/S)	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total									

Notes:

1) This report will include information about import of goods as received from custom authorities.

2) Data of import of services will be as declared in return.

3) Column 4 shall have following categories:

(a) *Category A: Import of goods by Composition taxable persons,*

(b) Category B: Import of goods by UIN holders and have not claimed refund within specified time,

(c) Category C: Import of goods by persons registered for deducting TDS, and

(d) Category D: Inter-state inward supplies that is liable to reverse charge received by Composition taxable persons and Non-resident taxable persons.

Comments – Information on RCM supplies made by NRTP has been included in GSTR-5 recently Import of services made by composition taxpayers is also settled.

Report GST STL - 1.12

[*See Rule 4(b)(iii)(G)*]

List of registered persons who have paid interest on IGST related to returns and fee deposited for filing advance ruling application under IGST (for col. 11 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-7, GSTR-8, CMP-8, GSTR-10, ADVRL (Advance Ruling))

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Interest on IGST paid	SGST/ UTGST portion of interest paid on IGST	CGST portion of interest paid on IGST	Fee collected on IGST for advance ruling	SGST/ UTGST portion of Fee collected on IGST for advance ruling	CGST portion of Fee collected on IGST for advance ruling
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Notes:

1) The interest will be apportioned among the States of recipient.

2) Fee deposited for filing advance ruling application under IGST will be apportioned to the concerned States.

Comments – Advance fee is also being paid under IGST head now.

Report GST STL - 2.01

[*See Rule 5(a)*]

State/UT wise book adjustment between CGST and IGST based on returns, other than returns and information received from Customs authorities.

[Section 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

Year -
Month -

(Amount in Rs.)

Sr No.	State/UT	IGST Liability adjusted against CGST ITC (including cross utilization by ISD) (1.02)	CGST Liability adjusted against IGST ITC (2.02)	CGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit and OIDAR Services (1.04)	CGST portion of IGST for inter-State supplies made to Composition taxable person /Non-resident taxable person/ UIN holders / persons registered for deducting TDS (1.05)	CGST portion of IGST collected on B to B supplies (including imports) where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme and tax paid with cancellation application or final return (1.06)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

CGST portion of IGST collected on B to B supplies (including imports) where ITC remains **un-availed** till specified period (1.07)		CGST portion of IGST collected on supplies imported by unregistered persons (1.08)	CGST portion of IGST for supplies imported by Composition taxable persons/ UIN holders/ persons registered for deducting TDS and CGST portion of IGST for inward supplies liable to reverse charge received by composition taxable persons and Non-resident taxable persons (1.09)	CGST portion of interest related to returns paid on IGST / fee deposited for advance ruling (1.12)	Net Amount payable (-) by Central tax account to IGST tax account receivable (+) from IGST account to Central tax a/c [sum of col. 4 to 11 - col. 3]
(8)		(9)	(10)	(11)	(12)
On account of domestic transactions	**On account of Imports**				

Comments – Consequential changes.

Report GST STL - 2.02

[*See Rule 5(b)*]

List of registered persons who have adjusted CGST liability from ITC of IGST (for col. 4 of 2.01)

[Sec 18(a) of IGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/Other than returns)	ARN/ Demand	Tax period of return	CGST paid from IGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Note: In case of cross-utilization of the credit for purposes other than returns, ARN of demand will be mentioned.

Report GST STL - 3.01

[*See Rule 6(a)*]

Apportionment of IGST amount recovered against demand paid and admitted amount deposited at the time of filing appeal

[Sec 17 of IGST Act]

Year -

Month -

(Amount in Rs.)

Sr No.	State/UT	Category of IGST amount to be distributed	Amount of IGST recovered or admitted amount deposited at the time of filing appeal					Amount apportioned	
			Tax	Interest	Penalty	Compounding amount	Total	CGST portion of the IGST	SGST/ UTGST portion of the IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Total							

Notes:

1) Relevant Section: Sec 73, 74, 74A, 128A, 79, 129, 107(6), 112(8) of CGST/SGST Act and other relevant sections.

2) Category mentioned in column 3 above shall be as follows :

(c) Category A : IGST amount recovered on demand, and

(d) Category B : Admitted IGST amount deposited at the time of filing appeal under section 107,112 of CGST/ SGST Act.

Report GST STL - 3.02

[*See Rule 6(b)*]

List of registered persons from whom IGST amount recovered against demand and admitted amount deposited at the time of filing appeal

(Source: Forms: DRC-03, DRC-3A, DRC-07/DRC-08, APL-01, APL-04)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Order number	Order date	Category of IGST amount to be distributed	Debit entry of cash ledger	Debit entry of credit ledger	Recovery under IGST head or admitted amount deposit at the time of filing appeal				Amount apportioned	
								Tax	Interest	Penalty	Total	CGST	SGST/ UTGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total													

Note:

1) Relevant Section: Sec 73, 74, 74A, 128A, 79, 129, 107(6), 112(8) of CGST/SGST Act and other relevant sections.

2) Category mentioned in column 6 above shall be as follows :

(a) Category A : IGST amount recovered on demand, and

(b) Category B : Admitted IGST amount deposited at the time of filing appeal under section 107,112 of CGST/SGST Act.

Report GST STL - 4.01

[*See Rule 7(a)*]

Distribution of IGST amount where place of supply or taxable person could not be determined

[Sec 17 of IGST Act]

State/UT
Year -
Month -

(Amount in Rs.)

Sr. No.	Distribution of IGST where POS not known		Distribution of IGST where taxable person is not known		Total amount distributed	
	SGST/ UTGST portion	CGST portion	SGST/ UTGST portion	CGST portion	SGST/UTGST	CGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Report GST STL - 4.02

[*See Rule 7(b)*]

List of taxable persons from whom IGST has been collected and place of supply could not be known *(For column 2 and 3 of 4.01)*

[Sec 17 of IGST Act]

Year -

Month -

e) GSTIN of supplier
f) Amount of IGST to be distributed …….
g) CGST Portion out of the amount mentioned at (b) …….
h) Balance amount to distributed among States/UT's (b-c) …..

(Amount in Rs.)

Sr No.	State/UT to whom supplies were made in previous period	Amount of supplies made to state	Ratio of supplies	SGST/ UTGST portion of IGST
(1)	(2)	(3)	(4)	(5)
Total				

Note : Apportionment is to done in the State/UT in same proportion in which supplies were made to each state.

Report GST STL - 4.03

[*See Rule 7(c)*]

Distribution of IGST that has been collected where taxable person is not known *(For column 4 and 5 of 4.01)*

[Sec 17 of IGST Act]

Year -

Month -

a) Amount of IGST to be distributed …….

b) CGST Portion out of the amount mentioned at (a) …….

c) Balance amount to distributed among States/UT's (a-b) …..

(Amount in Rs.)

Sr No.	State/UT	Amount of tax collected in previous year	Ratio of Tax collected	SGST/ UTGST portion of IGST
(1)	(2)	(3)	(4)	(5)
Total				

Note : Apportionment is to done in the ratio of tax collection in the preceding year.

Comments – POS is mandatory in all relevant forms. There will be no record entered without POS.

Comments – Not relevant as Temp. ID or GSTIN is mandatory.

Report GST STL - 5.01

[*See Rule 8(2)(a)*]

State-wise consolidated statement showing a summary wherein Integrated Tax paid by taxpayer has already been apportioned but subsequently the liability of Integrated tax of the taxpayer is reduced due to various provisions of the CGST Act, SGST Act and UTGST Act leading to a reduction in amount settled to Centre (Central Tax) and from State (State Tax)/Centre (Union Territory Tax)

[Sec 17 of IGST Act]

State/UT/All -
Year -
Month -

(Amount in Rs.)

Sr. No.	Description	Reduction in amount	
		SGST/ UTGST	CGST
(1)	(2)	(3)	(4)
1.	Amount apportioned on account of inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible *(details coming from STL 5.02)*		
2.	Amount apportioned on account of recovery of outstanding dues and subsequently refunded with interest due to appeal order *(details coming from STL 5.03)*		
3.	Reduction due to – any other reason other than the rectification of return of the amount already apportioned *(details coming from STL 5.04)*		
	Total		

Comments – In the current return process, there is no data source for Sr. 1 to 5.

Report GST STL - 5.02

[*See Rule 8(2)(b)(i)*]

(for S.No. 1 of 5.01)

Reduction due to inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible (List of taxpayers)
(Source: Forms: ITC-01)

State/UT -
Year -
Month –

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN number	Tax Period of ARN	Invoice number in which ITC was declared ineligible, if any	Invoice date in which ITC was declared ineligible, if any	Amount of ITC declared as ineligible earlier	Amount of ITC now claimed as eligible	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Report GST STL - 5.03

[*See Rule 8(2)(b)(ii)*]

(for S. No. 2 of 5.01)

Reduction due to recovery of outstanding dues and subsequently refunded due to appeal order and interest thereof

(List of taxpayers)

(Source: Forms: DRC-03, DRC-03A, DRC-07, DRC-08, APL-01 and APL-04)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Demand Order Number	Demand Order date	Appeal Order Number	Appeal Order Date	Amount of outstanding dues refunded due to appeal order	SGST/ UTGST portion of IGST	CGST portion of IGST	Amount of interest due to refund (col. 8)	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												

Note : Relevant section - Sec 79, 107, 112, 117 and 118 of CGST / SGST Act along with Sec 50 of CGST/ SGST Act

Report GST STL - 5.04

[*See Rule 8(2)(b)(iii)*]

(for S. No. 3 of 5.01)

List of registered taxpayers where wrongly settled amount has been recovered

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN/UIN	Trade name (Legal name, if not available)	ARN	Tax period of ARN	Recovery of already settled amount	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Report GST STL - 7.01

[*See Rule 10(1)*]

Consolidated Settlement Report for State/UT

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. no.	Details	Amount to be credited	Amount to be debited	Net Settlement Amount
1.	Settlement of accounts between Centre and State/UT relating to Returns and others (GST STL 1.01)			
2.	Apportionment of IGST amount recovered and admitted amount (STL 3.01)			
3.	Apportionment of IGST amount where place of supply or taxable person could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to refund of amount involved in appeal or due to any other reason etc. (STL 5.01)			
	Total			

Comments – Consequential changes.

Report GST STL - 7.02

[*See Rule 10(2)*]

Consolidated Settlement Report for Centre

State/UT /All-

Year -

Month -

(Amount in Rs.)

Sr. no.	Details	Amount Credited	Amount Debited	Net Settlement Amount
1.	Book adjustment between CGST and IGST for a State/UT relating to returns (STL 2.01)			
2.	Apportionment of IGST amount recovered and admitted amount (STL 3.01)			
3.	Apportionment of IGST amount where place of supply or taxable person could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to refund of amount involved in appeal or due to any other reason etc. (STL 5.01)			
	Total			

Comments – Consequential changes

Notes:

8) Settlement of funds between Centre and States under section 53 of CGST/SGST Act and section 18 of IGST Act on cross- utilization of credit of IGST for discharging liabilities of SGST/ UTGST, CGST and vice-versa shall be made after filing of return.

9) Apportionment of IGST will be done on the basis of return filed by the taxable person.

10) Apportionment of IGST borne on import of goods, under section 17 of IGST Act, will be done on the basis of information received from Customs authorities.

11) Apportionment of IGST amount collected due to issue of debit note will be done in original tables.

12) Month represents the month in which apportionment is being done

13) Tax period represents the period to which the return or the information supplied by Custom authority pertains

14) ARN refers to Application Reference Number.

Report GST STL - 6.01

[*See Rule 9(b)(i)*]

Adjustment of funds between Centre and State due to recovery made out of refund and transfer of amount among heads of cash ledger.

State– Year-
Month –

(Amount in ₹)

Sr. no.	Description	Amount transferred from (-)		Amount transferred to (+)			
		Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Recovery out of refund (6.02)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
2.	Transfer from cash ledger (6.03)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
3.	Total (1+2)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
4.	Net amount to be Transferred (+) / (-)	IGST to CGST					
		IGST to SGST/UTGST					
		IGST to Cess					
		CGST to SGST/UTGST					
		CGST to Cess					
		SGST/ UTGST to Cess					

Report GST STL - 6.02

[*See Rule 9(b)(i)(A)*]

List of taxpayers from whose refund, recovery has been made

(Source: Forms: RFD-06)

State – Year

\- Month

–

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	Demand order no.	Demand order date	Refund order no.	Refund order date	Amount transferred out of refund sanctioned (-)		Amount transferred to (recovery made) (+)			
						Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						IGST					
						CGST					
						SGST / UTGST					
						Cess					
	Total					IGST					
						CGST					
						SGST / UTGST					
						Cess					

Report GST STL- 6.02 A

[*See Rule 9(b)(i)(A)*]

Adjustment of funds between Centre and State due to recovery made out of refund

(Source: Forms: RFD-06)

State-
Year-
Month-

(Amount in ₹)

Sr. No.	Description	Amount Transferred FROM (-)			Amount Transferred TO (+)																				
		Major Head	Minor Head	Amount	IGST (MH 0008)					CGST (MH 0005)					SGST/UTGST (MH0006/0007)					Cess (MH 0009)				
					T	I	P	F	O	T	I	P	F	O	T	I	P	F	O	T	I	P	F	O
1	Recovery out of Refund	IGST (MH 0008)	T																						
			I																						
			P																						
			F																						
			O																						
		CGST (MH0005)	T																						
			I																						
			P																						
			F																						
			O																						
		SGST /UTGST (MH0006/0007)	T																						
			I																						
			P																						
			F																						
			O																						
		Cess (MH 0009)	T																						
			I																						
			P																						

			F																				
			O																				
2	Net Amount to be Transferred (+)/(-)	IGST to CGST																					
		IGST to SGST/UTGST																					
		IGST to Cess																					
		CGST to SGST/UTGST																					
		CGST to Cess																					
		SGST/UTGST to Cess																					

Report GST STL - 6.03

[*See Rule 9(b)(i)(B)*]

List of taxpayers who have made inter-head transfer of amount within cash ledger

(Source: Forms: PMT-09)

State- Year-

Month –

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	ARN	ARN date	Amount transferred from (-)		Amount transferred to (+)			
				Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				IGST					
				CGST					
				SGST / UTGST					
				Cess					
	Total			IGST					
				CGST					
				SGST / UTGST					
				Cess					

Report GST STL - 6.03A

[*See Rule 9(b)(i)(B)*]

Adjustment of funds between Centre and State due to transfer of amount by taxpayer from cash ledger
(Source: Forms: PMT-09)

State-
Year-
Month-

(Amount in ₹)

Sr. No.	Description	Amount Transferred FROM (-)			Amount Transferred TO (+)																				
		Major Head	Minor Head	Amount	IGST (MH 0008)					CGST (MH 0005)					SGST/UTGST (MH0006/0007)					Cess (MH 0009)				
					T	I	P	F	O	T	I	P	F	O	T	I	P	F	O	T	I	P	F	O
1	Cash ledger transfer	IGST (MH 0008)	T																						
			I																						
			P																						
			F																						
			O																						
		CGST (MH0005)	T																						
			I																						
			P																						
			F																						
			O																						
		SGST /UTGST (MH0006/0007)	T																						
			I																						
			P																						
			F																						
			O																						
		Cess (MH 0009)	T																						

			I																						
			P																						
			F																						
			O																						
2	Net Amount to be Transferred (+)/(-)	IGST to CGST																							
		IGST to SGST/UTGST																							
		IGST to Cess																							
		CGST to SGST/UTGST																							
		CGST to Cess																							
		SGST/UTGST to Cess																							

Report GST STL - 6.04

[*See Rule 9(b)(ii)*]

Summary of the refund under SGST/UTGST released by Centre

(Source: Forms: RFD-05)

Year –

Month-

State code	Name of State/ UT	No. of cases	Amount of refund released (₹)
(1)	(2)	(3)	(4)

Report GST STL - 6.04A

[*See Rule 9(b)(ii)*]

List of taxpayers whose refund under SGST/UTGST has been released by Centre

(Source: Forms: RFD-05)

State- Year- Month –

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	Transaction ID no. (PFMS)	Transaction date (PFMS)	Reference no. (RFD-05)	Date of issue (RFD-05)	Amount of SGST/UTGST refund disbursed by Centre
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total					

Comments: The report is generated separately in this Form and is forwarded to DoR but it does not form part of Settlement process

Report GST STL - 6.05

[*See Rule 9(b)(i)(B)*]

Summary of intra-head and inter head transfer of funds within cash ledger

No. of GST PMT-09 filed: <<100>>

(Source: Forms: PMT-09)

Month-

(Amount in ₹)

State code	Name of State/ UT	No. of taxpayers	Major head from which transferred	Minor head from which transferred	Major head to which transferred	Minor head to which transferred	Amount transferred
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಕುಸುಮ ಆರ್.ವಿ.)
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು
ಶಾಸನ ರಚನೆ ಇಲಾಖೆ

PR-18

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು–೫೯.

THAMMAIAH